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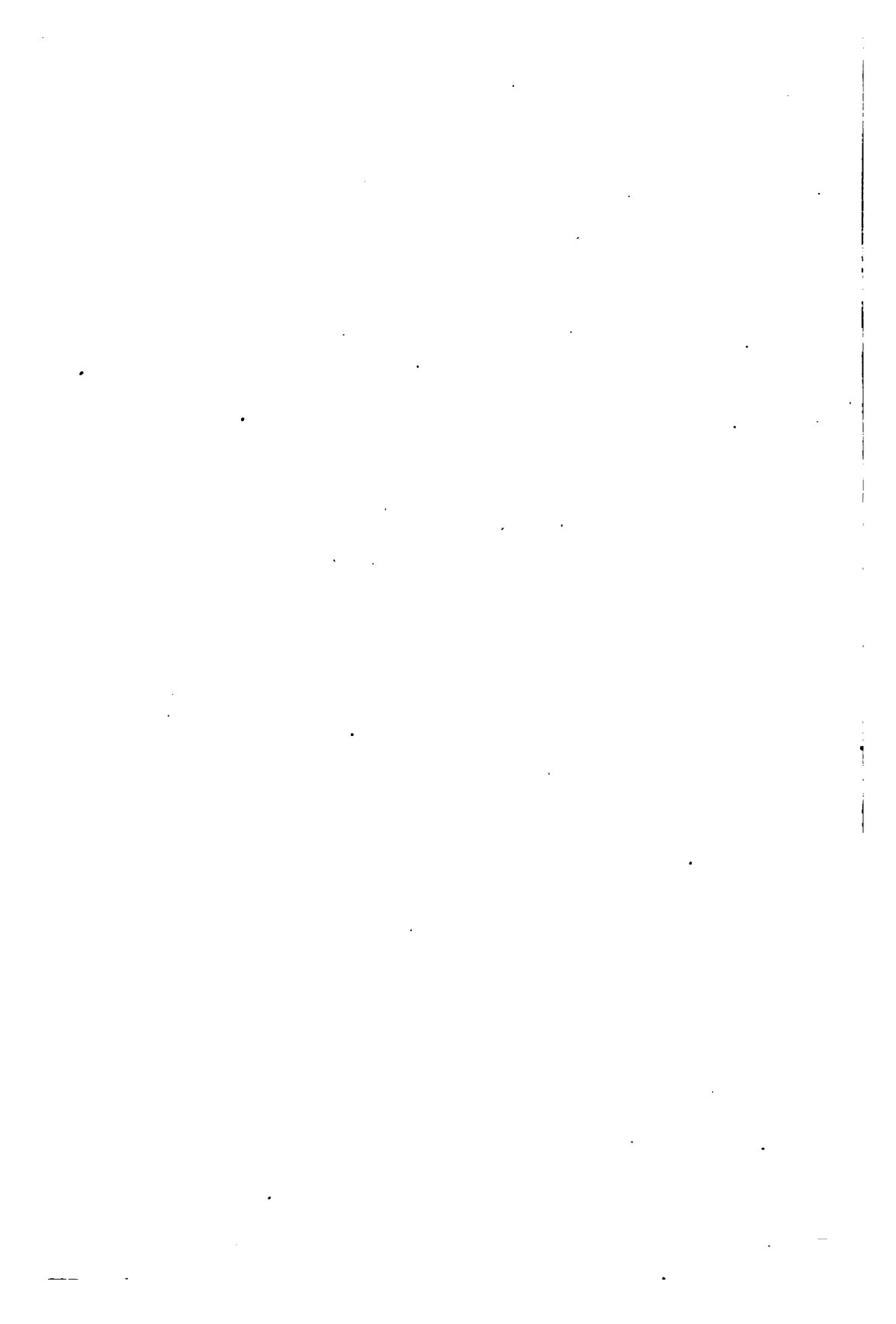
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FIRST ANNUAL REPORT

OF THE

BOARD

OF

RAILROAD COMMISSIONERS

FOR THE

YEAR ENDING JUNE 30, 1878.

WITH COMPLIMENTS OF THE

Railroad Commissioners.



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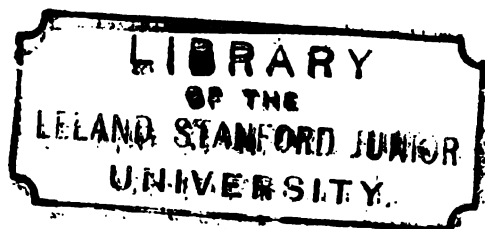
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STATE OF IOWA.
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DES MOINES:

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COMMISSIONERS' REPORT.

STATE OF IOWA, }
OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, November 30, 1878.

HON. JOHN H. GEAR, *Governor of Iowa*:

SIR:—In accordance with the requirements of the Statute we have the honor to submit herewith the First Annual Report of the Board of Railroad Commissioners, showing the general traffic, earnings, operating expenses and condition of the railroad companies doing business in this State, for the year ending June 30, 1878, together with the returns of the several companies to this office, and tabulated statements therefrom.

On the 4th day of April, 1878, the members of the Board of Commissioners convened at the Capitol in Des Moines; present, James W. McDill, Peter A. Dey and C. C. Carpenter, who, after being duly qualified, elected J. S. Cameron Secretary, in accordance with section 6 of the act above mentioned. On the 31st of August, 1878, C. C. Carpenter resigned his membership of the Board of Commissioners, and M. C. Woodruff was appointed to fill the vacancy by the Governor, his commission dating from September 1, 1878.

Entering upon the discharge of their duties as set forth in chapter 77, of the acts of the Seventeenth General Assembly, the Commissioners felt a natural embarrassment and hesitation arising from several causes which may be briefly mentioned here.

They fully understood that by the enactment of chapter 77 a new policy of railroad treatment had been adopted; one which had many earnest and sanguine friends, as well as many determined opponents, while a third and larger class were waiting and watching for practical results before approval or condemnation. The Commissioners felt that the very large number of citizens of Iowa who had favored and still favor what is popularly known as the "Granger Law," comprised many pure and able men who were not, from the very nature of their

convictions, prepared to accord to the Board that forbearance and charity which they so much desired and needed in putting into practical operation the new policy mapped out by the Legislature.

At the same time they recognized the act of the Legislature as the only expression of the will of the people to which they could listen, and the commands of the act as the ones which they must heed and obey. They understood that the rigid schedule of rates imposed by the Tariff Law had been condemned as too narrow, incomplete and unjust, and that restraints were removed, not to give the railroad companies absolute liberty of action, but rather to remove the chafing bands and fetters of which the companies had so much complained. They understood that the provisions of the act were not fully known and completely comprehended by a very large body of the citizens of Iowa, and that very many supposed that the Board had been made the grand reservoir of the powers of the State, so recently declared and established by the highest court in the land. And yet they found their powers, except those of a general and supervisory nature, very much limited and prescribed by the terms of the act, and that in fact, in most instances their duties were to advise and express opinions without any power to compel performance or respect decisions made. They well knew also that many regarded this want of power in the Commissioners as a fatal defect in the scheme proposed by the Legislature; while on the other hand the idea of the act, namely, a supervisory power in a board with actual and ultimate power in the Legislature, chosen periodically by and from the people, was the very vital idea of the policy or scheme proposed. The body of the people, the railroad companies and the Commissioners themselves were unfamiliar with the practical workings of the plan or policy adopted. Recognizing fully all these, and many other difficulties and embarrassments which have not been enumerated, the Commissioners claim for themselves an earnest desire and purpose to endeavor the faithful discharge of the duties imposed, to observe carefully all the details and workings of the new policy, to conceal nothing, to extenuate nothing and to fully report all their acts, their observations and conclusions to the Governor as required by law to do.

PRELIMINARY STEPS TAKEN.

Finding ourselves without data in the shape of reports from the several companies operating lines of railway within the State, and without practical experience as to the routine work necessary to a discharge of our duties, we sent our Secretary to Wisconsin and Minnesota, that he might observe the details of work in the Commissioners' offices in those States, which duty he discharged faithfully and with benefit, in giving us the use of the experience had, and observations made in those offices. We also by our correspondence procured copies of the reports of Commissioners of other States, and made careful examination thereof. Our attention was also given to a very careful and critical reading and consideration of the act creating the Board, and to diligent inquiry as to the probable scope and meaning of the several provisions contained therein. As might have been anticipated many doubts and difficulties suggested themselves to our minds.

THE POWERS OF THE BOARD AS TO GENERAL SUPERVISION AND INQUIRY.

Very early in our investigations our attention was called to the broad and sweeping language of Section 3 of the Act. The nature and extent of the "General Supervision" required of us in the first and the methods of inquiry intended and provided for in the second clause of said section, were the subject of much careful thought and inquiry. Soon after our organization the result of our deliberations and conclusions was set forth in a decision made by us in the case of the Keokuk & Des Moines Railway *vs.* the Des Moines & Fort Dodge Railroad upon a question of jurisdiction raised by the counsel for the latter Company. We here insert, for your consideration, our decision in full upon that subject :

DECISION OF THE COMMISSIONERS AS TO JURISDICTION.

The defendants in the above-mentioned case moved to dismiss the case of the Keokuk & Des Moines Railway Company for the following reasons, viz :

First—That the complaint has not been preferred by any proper or competent authority.

Second—That such complaint must have been preferred by the Mayor and Council of an incorporated town or city, or the Trustees of a township through which some portion of the road complained against is operated, or by and at the solicitation of twenty-five tax-payers after the refusal of such Council or Trustees to prefer complaint.

Third—That the Board of Railroad Commissioners has no authority to inquire into or pass upon private grievances affecting only an individual person or corporation where the public good is not violated.

The complaint alleges that the Des Moines & Fort Dodge Railroad track connects with the Keokuk & Des Moines Railway track at Des Moines; that the Des Moines & Fort Dodge Railroad has entered into running arrangements with the Chicago, Rock Island & Pacific Railroad Company; that the empty cars of the latter company are regularly delivered to the former at Des Moines, hauled to points on the line of the Des Moines & Fort Dodge Railroad, returned loaded to Des Moines and delivered to the said Chicago, Rock Island & Pacific Railroad Company at Des Moines, and hauled to Chicago and elsewhere; that applications have been made by shippers on the line of the Fort Dodge Railroad, to have cars of the complainant's or of the Chicago, Burlington & Quincy Railroad, or other roads connecting with complainant's road, sent to points on said Fort Dodge line, to be loaded and returned; that the Des Moines & Fort Dodge Railroad Company for a long time refused to receive the cars of complainant or roads connecting with it, and still refuses to receive such empty cars unless prepayment is made for the hauling thereof before the cars leave Des Moines; that no such charge is demanded from, or made to, the said Chicago, Rock Island & Pacific Railway Company; that when such cars are taken by said Des Moines & Fort Dodge Railroad, excuses are made for delaying same in transit, and for leaving same at stations other than those to which they were sent for shipment; that when such shipments are made, the Fort Dodge Railroad charges full local rates to Des Moines, and at the same time large abatements and drawbacks are allowed the Rock Island Railroad, thus discriminating against the complainant, and demanding and receiving from the Keokuk Railroad a greater sum than is accepted from the Rock Island, another connecting road.

This petition is presented signed by John Fyffe, attorney of the Keokuk & Des Moines Railway Company.

A scrutiny of the motion to dismiss, above set forth, will show that the mover relies upon the following propositions:

1st. That the matters complained of, if true, do not constitute a public grievance.

2nd. That the jurisdiction of the Board of Railroad Commissioners extends only to public and not to private grievances.

3rd. That the jurisdiction of the Board of Railroad Commissioners can only be invoked in the manner prescribed in section 15 of the act constituting said Board, namely, upon the application of the mayor and council of an incorporated town or city, or the trustees of a township, or upon their refusal to act upon the petition of twenty-five or more legal voters of any given city, town or township.

The importance of the inquiry suggested by the last or foregoing proposition cannot be overestimated. Called upon to aid in the administration and execution of a new law, the Board feels that no more important inquiry could have been suggested. Impressed with such feelings they have endeavored to give the subject their most careful

thought and consideration, and now submit a few reasons which have influenced them in their determination of the question.

Looking at the law creating the Board and defining its duties as their sole charter of powers, they find that section 1 of the Act repeals certain sections of a former Act which seemed to be inconsistent with the spirit and theory of this Act. Section 2 provides for the present Board, the manner and term of their appointment and services, and their qualifications and location. Section 3 defines their powers and duties and must in our opinion be regarded as the leading section, so far as the duties, powers and jurisdiction of the Board are concerned. From that section we learn that the Board shall have the general supervision of all railroads in the State operated by steam. That they shall inquire into any neglect or violation of the laws of this State by any railroad doing business therein, or by the officers, agents or employees thereof; that they shall from time to time carefully examine and inspect the condition of each railroad in the State, its equipment, the manner of its conduct and management with reference to the public safety and convenience; that they shall make a semi-annual examination of the bridges of the several railroad companies and report their condition to the companies; that if a bridge is found unsafe the Board shall notify the company owning the same, and the company shall repair and put the same in good order within ten days after receiving notice; and in default thereof said Commissioners are authorized and empowered to stop and prevent said company from running its trains over said bridge while in its unsafe condition; that if, in the judgment of the Commissioners, any railroad corporation fails in any respect or particular to comply with the terms of its charter or the laws of the State, or any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change of its stations or station houses, or any change in its rates of fare for transporting freight or passengers, or in its mode of operating its road and conducting its business, is reasonable and expedient, in order to promote the security, conveniences and accommodation of the public, they shall notify the company in question in writing, &c., but that nothing in the section shall be construed as relieving the company from its present responsibility or liability for damage to person or property.

Section 4 requires the Commissioners to make an annual report to the Governor of their doings for the preceding year, disclosing the workings of the railroad system, of the State, its relation to the general business and prosperity of the State, and appropriate suggestions

and recommendations in relation thereto. Section 5 to aid the Commissioners authorizes them to require a report annually from each railroad in the State. Section 6 fixes the place of the office of the Commissioners, and their compensation, and that of their secretary. Section 7 prescribes an oath of office for the Commissioners, &c. Section 8 provides for a fund for salary and expenses. Section 9 grants them inquisitorial powers of investigation, authorizing them to issue subpoenas, &c. Section 10 is a section of general railroad law, prescribing the duties of a railroad company to shippers and to connecting railroads. Section 11 prohibits unequal and discriminating charges and special rates, concessions and drawbacks. Section 12 prohibits unreasonable charges for transportation of persons and property, or for handling or storing freight, or for use of cars, or for any privilege or service afforded by it in the transaction of business as a railroad corporation. Section 13 provides a forfeiture for violating any of the provisions of the act, and for attorney's fees to be recovered in a civil action in court. This section then provides that in all cases "where complaint shall be made in accordance with the provisions of Section 15 hereinafter provided, that an unreasonable charge is made, the Commissioners shall require a modified charge for the service rendered, such as they shall deem to be reasonable, and all cases of a failure to comply with the recommendations of the Commissioners shall be embodied in the report of the Commissioners to the Legislature; and the same shall apply to any unjust discrimination, extortion or overcharge by said Company, or other violation of law." Section 14 prescribes the duty of the railroad companies and of the Commissioners as to accidents involving personal injury or loss of life.

Then follows section 15, which is the section requiring special construction, and must, in our view, be construed in the light of the other sections and parts of the act, so as to give if possible full meaning and scope to every part and parcel thereof. Section 15 reads as follows: "It shall be the duty of said commissioners, upon the complaint and application of the mayor and aldermen of any city, or the mayor and council of any incorporated town, or the trustees of any township, to make an examination of the rate of passenger fare, or freight tariff charged by any railroad company, and of the condition or operation of any railroad, any part of whose location lies within the limits of such city, town, or township; and if twenty-five or more legal voters in any city or township shall by petition, in writing, request the mayor and aldermen of such city, or the trustees of such township, to

"make the said complaint and application, and the mayor and aldermen, or the trustees, refuse or decline to comply with the prayer of the petition, they shall state the reason for such non-compliance in writing upon the petition, and return the same to the petitioners, and the petitioners may thereupon, within ten days from the date of such refusal and return, present such petition to said commissioners, and said commissioners shall, if upon due inquiry and hearing of the petitioners, they think the public good demands the examination, proceed to make it in the same manner as if called upon by the mayor and aldermen of any city, or the trustees of any township. Before proceeding to make such examination in accordance with such application and petition, said commissioners shall give to the petitioners and corporation reasonable notice, in writing, of the time and place of entering upon the same. If upon such examination it shall appear to said commissioners that the complaint alleged by the applicants or petitioners is well founded, they shall so adjudge, and shall inform the corporation operating such railroad of their adjudication within ten days, and shall also report their doings to the Governor, as provided in the fourth section of this act."

It seems to us important to note that the class of cases specifically provided for are those asking the Commissioners to make an examination "of the rate of passenger fare on freight tariff charged by any railroad company, and of the condition and operation of any railroad, any part of whose location lies within the limits of such city, town or township."

It seems natural and reasonable to conclude that the naming of the cases requiring this particular formal complaint excludes all other complaint from such requirement.

Again, the last sentence of section 13 seems to us to contain a legislative construction of section 15. The Legislature says: "And in all cases where complaint shall be made in accordance with the provisions of section 15, hereinafter provided, that an unreasonable charge is made, the Commissioners shall, &c." From the language of section 15 we therefore conclude that the restrictions as to manner or form of complaint found in section 15 applies solely to two classes of cases:

First—Cases of examination of the rate of passenger fare or freight tariff charged by any railroad company.

Second—Cases of examination into the condition and operation of

any railroad, any part of whose location lies within the limits of such city, town or township.

For these two cases being in the nature of local grievances the Legislature in its wisdom seems to have required that the jurisdiction of the Commissioners to inquire and examine could only be invoked in a certain way. In our view therefore, section 15 has only a limited and restricted operation. But when we turn our attention to the third section of the act defining the power and duties of the Commissioners, we think every doubt as to the fallacy of the proposition must disappear. The Commissioners shall have the general supervision of all the railroads in the State operated by steam. The words "general supervision" are words of the widest signification. They are entirely inconsistent with a crippled or limited power. Then it is provided that the Commissioners shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employes; all of which requirements are, to our minds, only consistent with untrammelled liberty of inquiry, investigation and research.

We are, therefore, of the opinion that the proposition that the jurisdiction of the Board of Railroad Commissioners can only be invoked in the manner prescribed in section 15 is untenable. The other two propositions contained or implied in the motion to dismiss, namely, that the jurisdiction of the Board of Railroad Commissioners extends only to public and not to private grievances, and that the matters complained of, if true, constitute a private and not a public grievance in our opinion cannot be maintained. The Commissioners having general supervision of all the railroads in the State, and being charged with the duties of inquiring into any neglect or violation of the laws of this State by railroads, and being required to exercise their judgment as to whether the railroads are complying in every respect and particular with the terms of their charter or the laws of the State, there seems to us to be no limit to the extent and character of their inquiries, except such limits as are found in the exercise of a sound discretion, and judgment, and a constant recollection that we are to study and promote the security, convenience and accommodation of the public; which public is only an aggregation of private persons, and in this view a grievance to the humblest citizen, unless exceptional, becomes a public grievance.

But do the facts stated in the complaint, if true, constitute only a private grievance? The substance of the charge is that a certain rail-

road connecting with other railroads at Des Moines, so manages and manipulates its traffic that shippers along its line are hindered from patronizing one of the connecting routes to market and encouraged to the sole use of another route. If it is better to have two routes to market than one, then such a course on the part of any railroad company is reprehensible, and if persisted in, constitutes in our opinion a public grievance; for by such course whole communities are set traveling and trafficking upon one way alone to market, when otherwise two ways would be open to choose from. The business sense of every enlightened and enterprising community has been exercised to secure many ways to market; and it seems to us that in this view, and holding such conduct upon the part of any railroad to be wrong, and a public wrong, the Legislature embodied section 10 into the law creating the Board of Railroad Commissioners which reads as follows:

"It shall be the duty of any railroad corporation when within their
"power to do so, and upon reasonable notice, to furnish suitable cars
"to any and all persons who may apply therefor, for transportation of
"any and all kinds of freight with all reasonable dispatch, and to provide and keep suitable facilities for the receiving and handling of the
"same, at any depot on the line of its road; and also to receive and
"transport in like manner, the empty or loaded cars furnished by any
"connecting road, to be delivered at any station or stations on the line
"of its road, to be loaded or discharged, or reloaded and returned to
"the road so connecting; and for compensation it shall not demand or
"receive any greater sum than is accepted by it from any other connecting railroad for a similar service;"—and we take this as a legislative declaration that the acts complained of, if true, constitute a public grievance. We are, therefore, all of the opinion that the motion should be overruled, and that it is our duty to inquire into the truth of the allegations of the petitioner.

Afterwards, the evidence being heard in the above case, we made our decision upon the questions involved, which we herewith submit:

On the first day of May, 1878, the Keokuk & Des Moines Railway Company filed its complaint in this office against the Des Moines & Fort Dodge Railroad Company, alleging that complainant is a corporation duly organized and incorporated under the laws of the State of Iowa, having its principal place of business at Keokuk in this State, and that it owns and operates a line of road running from Keokuk to the city of Des Moines. That it has a large trade in freight and passengers and connects at Ottumwa with the Chicago, Burlington & Quincy Railroad, and at Keokuk with the Toledo, Wabash and Western Railway, and with the St. Louis, Keokuk & Northern Railway and

through them has ample facilities for sending and does actually send many passengers as well as large shipments of stock, grain and other freight to Chicago, St. Louis, Toledo and other points. That the Des Moines & Fort Dodge road owns and operates a line of railway from Des Moines to Fort Dodge, and that the tracks of the Keokuk & Des Moines Railway and the Des Moines & Fort Dodge Railroad connect at Des Moines; that said Des Moines & Fort Dodge Railroad Company has entered into running arrangements with the Chicago, Rock Island & Pacific Railroad, and that the empty cars of the latter are regularly delivered to the former at Des Moines, hauled to points on the line of the Des Moines & Fort Dodge Railroad, returned to said Chicago, & Rock Island Company at Des Moines and hauled to Chicago and elsewhere; that applications have been made to the agent of complainant by shippers on the line of the Des Moines & Fort Dodge Railroad for cars either of the complainant or of the Chicago, Burlington & Quincy Railroad or the cars of other roads connecting with petitioner's road to be sent to points on the line of the Des Moines & Fort Dodge Railroad to be loaded and returned; that the Des Moines & Fort Dodge Railroad for a long time persistently refused to receive the cars of petitioner or of roads connected therewith, and that they still refuse to receive said empty cars unless a pre-payment of ten cents per mile be made for hauling said empty cars, and that such pre-payment is exacted before the cars leave Des Moines. That no such charge is demanded from or made upon the Chicago, Rock Island & Pacific Railroad Company. That when such cars are taken, excuses are made for delaying them in transit, and for leaving them at stations other than those to which they were sent for shipment. That the Des Moines & Fort Dodge Railroad charges the complainant full local rates on such shipments to Des Moines, and at the same time large abatements or drawbacks are allowed the Chicago, Rock Island & Pacific Railroad Company on similar shipments, "thus discriminating against petitioner and demanding and receiving from it a greater sum than is accepted from the Chicago, Rock Island & Pacific Railroad Company for a similar service, contrary to the statute in such case made and provided."

Steps were at once taken by the commissioners to advise the Des Moines & Fort Dodge Railroad of the complaint above made, and on the fourth day of June the answer of said Company was filed alleging that no stock has been shipped to St. Louis over the line of the Des Moines & Fort Dodge Railroad for a number of years, and the amount of grain shipped to that market is limited, that Chicago is the principal point of shipment; denies that shippers along the line of its road have made application to the agents of the petitioner to have cars of the petitioner or any of its connecting roads sent to points along the line of its road, but alleges that the agents of petitioner have passed along the line of respondent's road, and offered unusual rates, and less rates than those charged by the Chicago, Rock Island & Pacific Railroad Company, underbidding and using influences of an unfair character to obtain business. That prior to November 15, 1877, respondent had running arrangements with the petitioner, and since that time it has had running arrangements with the Chicago, Rock Island & Pacific Railroad Company; that its present charges for through freight have not been increased in any case, and in some instances are less than when it had

running arrangements with petitioner. Admits having charged the petitioner ten cents per mile for hauling its empty cars, but alleges that it charges the same sum to the Chicago, Rock Island & Pacific Railroad Company for hauling its empty cars; admits that it has demanded of the petitioner payment in advance for such services, and alleges as a reason therefor that petitioner is wholly insolvent, and that respondent has been advised that it has a legal right in such case to demand such payment in advance; denies having delayed any cars committed to it by the petitioner unreasonably or without lawful excuse; denies having allowed abatements and drawbacks to the Chicago, Rock Island & Pacific Railroad Company, but alleges that its charges made for freight delivered to the petitioner and carried by it and its connecting roads to points east, are precisely the same as charged by respondent to the Chicago, Rock Island & Pacific Railroad Company for similar services.

In the early stages of the proceedings a question was raised as to the jurisdiction of the Board and was considered by us and determined in favor of our rights and duty to hear and inquire as to the things charged. Upon the question being raised, the Board held it was inexpedient or unimportant to inquire into any acts of the respondent prior to the time when the act creating the Board of Railroad Commissioners took effect. The taking of testimony was concluded on the 25th of July, A. D., 1878, and counsel for petitioners and respondents at their request, had till September 1, 1878, to file their arguments, and these being filed, on the 28th of August, 1878, we proceeded to an examination of the evidence and the announcement of our views in relation to the facts developed.

The charges in the above complaint as narrowed down by the ruling of the Commissioners, and supported by evidence, are that after the passage of the railroad law by the Seventeenth General Assembly, and contrary to the provisions of the act, that the Des Moines & Fort Dodge Railroad Company unjustly discriminated against the Keokuk & Des Moines Railway Company:

First—By refusing to deliver five cars destined for points on their road and ordered by shippers.

Second—That two cars in transit were unnecessarily delayed, and set off at a station other than the one to which they were ordered.

Third—That pre-payment of ten cents per mile for haulage was demanded on ten cars that were sent forward to be loaded, contrary to custom among railroads, and that this pre-payment was not demanded of the Chicago, Rock Island & Pacific Railroad, and that pre-payment of freight was in every case demanded and received of the shipper before the loaded cars would be moved, to the detriment of the business of the Keokuk & Des Moines Railroad, while no such claim was made on shippers over the Chicago, Rock Island & Pacific Railroad, thereby unjustly discriminating against the Keokuk & Des Moines Railroad.

The first car refused was a Keokuk & Des Moines stock car, No. 236, set on the transfer track April 3, 1878, and ordered to be delivered to E. C. Hurlbert, Wauke. This is sworn to by Mr. Coykendall, agent, as tendered, but not taken. No explanation has been furnished by the defendant as to this car other than this, on the 9th of April that a Keokuk & Des Moines stock car, No. 157, was received and

delivered at Waukeee April 10, and returned to Des Moines empty April 26th.

The second car refused was box car No. 20, Chicago, Burlington & Quincy, on the 29th of April, for Lamme, at Minburn; this is shown by statement and memoranda of Coykendall, agent.

Musser, the agent of the Des Moines & Fort Dodge Railroad, swears and his memoranda shows, that this car was forwarded to Minburn April 30, returned loaded May 10, and receipted for by Coykendall. Conductor's report shows that this car was forwarded April 30. (Mr. Coykendall is evidently in error.)

The third car, No. 266, Keokuk & Des Moines stock, for E. C. Hurlbert, Waukeee, reported tendered by Coykendall and not taken. Musser's memorandum says received April 29, at 8:10 A. M.; he also swears that he was notified by Coykendall not to send the car, that it was not needed, that Hurlbert would drive his stock to Des Moines.

The fourth and fifth, Chicago, Burlington & Quincy cars, Nos. 229 and 1,499, for Lamme, at Minburn, reported refused by Coykendall on the 9th of May, were on the testimony of Musser, agent, and Smith, car inspector, refused, being unfit to run, the one having a broken draw bar, the other a flat wheel, and the Chicago, Burlington & Quincy cars 3,960 and 9,412 were forwarded in place of them to Minburn on the 11th, and one returned loaded on the 16th, the other on the 21st; in this statement he is confirmed by conductor's report.

The two cars set off at Ashawa billed for Minburn were set off by order of Gilmore, Superintendent. He swears that the train out of Des Moines was larger than the engine could haul up the grade from Ashawa north. (Twenty-five cars and one coach.) They were taken to Minburn the next day, conductor's report confirms the statement.

The last charge, the demand for pre-payment for haulage of empty cars, and for pre-payment for freight of shippers is admitted by the Des Moines & Fort Dodge Railroad Company, and justified on the ground that the common carrier is entitled to demand pay for his services at any time in his discretion. They also claim that the Keokuk & Des Moines Railroad Company was wholly insolvent, and that they were legally advised that they had the right to demand pre-payment.

It is impossible to fix any rule or time that a railroad company shall deliver cars received at any given station, there being so many circumstances to govern that in fixing the line between wilful negligence and the ordinary course of business considerable latitude must be allowed. The only instance proven of cars left at stations other than directed, were the two cars left at Ashawa on the 30th of April, by order of Gilmore, Superintendent. From the evidence it is plain that setting out two cars was proper, and entirely justifiable. At the same time there is something that looks like discrimination in selecting the only cars that the Keokuk & Des Moines road had forwarded. They were sent the next day. There seems to have been no need of haste, as they were left at Minburn May 1st, and returned loaded, the one May 13th, the other May 16th.

Counsel pressed with considerable force the fact of delays in forwarding cars; yet it is hardly probable that any given number of cars on the road under ordinary circumstances would be forwarded with less delay than these were.

While there is every evidence of a strong disposition to turn all the business to the Rock Island road, the management of the Des Moines & Fort Dodge road seem to have carefully guarded their official action, so as to come within the letter of the law, unless in the car 236, which Gilmore refused to send, as sworn to by Whiting, saying that Hurlbert could drive his stock. The next day a car went up, which was not loaded, and returned empty April 20th.

There is no evidence of drawbacks to the Chicago, Rock Island & Pacific. From the evidence and the nature of the business it is clear that the Rock Island Railroad Company were paying a liberal price and a large bounty above a pro rata for the business furnished at Des Moines. This is legitimate. Branch roads of this character could not be maintained on purely local rates, and it is right that they should be liberally compensated for gathering up and delivering in car loads to the trunk lines.

As to the complaint made that a charge of ten cents per mile in advance was exacted from the Keokuk & Des Moines Railroad for hauling its empty cars and those of its connecting roads to points on the line of the Des Moines & Fort Dodge Railroad, we think the evidence clearly shows that the same amount, viz: ten cents per mile for hauling its empty cars, was claimed and collected from the Chicago, Rock Island & Pacific Railroad Company for hauling its empty cars to points on the line of its road. But it also appears from the evidence that pre-payment was demanded from the Keokuk & Des Moines Railway before the cars were moved. The reason given for this in respondent's answer is that the petitioner was wholly insolvent, and respondent was advised that it had a legal right to demand such payment in advance. We find no evidence in the record going to establish either of the above propositions. But the Superintendent of the Des Moines & Fort Dodge Railroad testifies that he had knowledge of the fact that at the time when this rule of pre-payment was adopted the petitioner was not paying its bills promptly when they were due, but was paying in time checks, and that he had seen what purported to be an official report of that company, stating its inability to pay interest on its bonds and proposing that the same should be funded. It is claimed by the Des Moines and Fort Dodge Railroad Company that it has a legal right to demand pay for such services in advance, and that in this case it had reason for departing from its ordinary custom and exercising its legal right. That such legal right exists can hardly be doubted. See Redfield on Common Carriers, Sec. 133. But to our minds the question with which we are to deal is something more than an abstract question of law. Sec. 10 of the Act creating the Board of Railway Commissioners declares: "It shall be the duty of any railroad corporation when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, and to receive and transport such freight with all reasonable dispatch, and to provide and keep suitable facilities for the receiving and handling the same at any depot on the line of its road; and also receive and transport in like manner the empty or loaded cars furnished by any connecting road, to be delivered at any station or stations on the line of its road, to be loaded or discharged, or re-loaded and re-

"turned to the road so connecting ; and for compensation it shall not demand or receive any greater sum than is accepted by it from any other connecting road for a similar service."

By the express and positive requirements of this section each railroad company in the State is required to haul the empty or loaded cars of any of its connecting roads, with reasonable dispatch, and to keep suitable facilities for such work at its depots. The evident meaning of the law is that all persons, dealers, shippers and connecting roads are for the great work of the railroad, transportation, to be treated alike. No favors are to be shown one at the expense of another. No schemes or devices are to be adopted which shall result in hindering a free use of every avenue for transportation. The evil attacked is discrimination; the remedy provided by the Legislature is a rule of action laid down in very clear and precise terms, and a penalty for its violation as provided in section 13 of the act. We can well understand that the letter of the law may be observed while its spirit is wantonly violated, and that probably no more dangerous mode of violation may be found than by the assertion of a strict legal right. It does not seem to have been the custom of the Des Moines & Fort Dodge Railroad to demand pre-payment from other roads for hauling empty cars. Conceding its legal right to make such demand in view of the general custom of the road, its enforcement in the exceptional case, if without reason or excuse, would, in our judgment, be such discrimination as the law forbids. But if its officers really believed as they claim, that by reason of inability or insolvency it was unsafe, in a business point of view, to render the service without pre-payment, it seems to have been their legal right to enforce it. We cannot refrain from regret at what was most apparent during the trial of this case, namely, a bitter feeling between the two roads in question, arising no doubt from old transactions and troubles, which feeling is manifest between two business men who had common interests interlaced and intertwined as are the interests of these roads, and which could only be characterized as puerile in the extreme. In conclusion, we earnestly recommend to the respondent as we do to all the railroads of the State, that the law prohibiting discrimination be observed not only in letter, but in spirit, believing as we do, that its observance is essential to the performance of their great work of transportation.

C. C. CARPENTER,
PETER A. DEY,
JAMES W. McDILL,
Commissioners.

With regard to the duty devolving upon the Board "from time to time to carefully examine and inspect the condition of each railroad in the State, and of its equipment, and the manner of its conduct and management with reference to the public safety and convenience," we have to report that the whole of each line of railroad in the State has been inspected by some one or more members of the Board in connection with, and assisted by J. S. Cameron, Esq., our Secretary, whose technical knowledge and practical skill as a civil engineer have

been invaluable to the Board in seeking to perform this duty. A detailed result of such examination is more fully set forth in another part of this report.

We are required "for the purpose of keeping the several railroad companies advised as to the safety of their bridges to make a semi-annual examination of the same and to report their condition to the companies."

REMARKS AND SUGGESTIONS AS TO BRIDGES AND THE LAW IN RELATION THERETO.

A bridge is defined by Webster to be "a structure of wood, stone, brick or iron raised over a river pond or lake for the passage of men or other animals."

We regret that we are left without any legislative definition of the term, limiting the broad terms of the ordinary and popular meaning above set forth.

From an examination and comparison of the reports of the various companies returned to us under the provisions of section 5 of the act, we are led to believe that there are about sixteen thousand such structures in the State, forming parts of the lines of the various companies operating in Iowa.

We are advised, by experts, that a careful inspection of such structures would require at least the devotion of one day to ten in number thereof, and it therefore seems that a physical impossibility is required of the Board in this particular. We cannot believe it wise that the Board shall be required to "advise the railroad companies of the condition of their bridges."

The railroad companies themselves should, in our opinion, be held to a rigid accountability for the condition and safety of their bridges. Every well regulated railroad company has within itself the efficient means of knowing daily their condition and security along its line. To literally comply with the requirements and terms of section 3 of the act, and in its very terms as to bridges, would, it is clear, require the constant personal attention of every member of the Board during every day of the whole year, and the neglect of all other duties required by the law, and also the employment of a large number of experts at an extraordinary expense.

We therefore, under the provisions of section 4 authorizing us to make suggestions and recommendations, do most respectfully yet

earnestly suggest and recommend that the legislature at the earliest possible moment revise its legislation upon the foregoing subject, and suggest in lieu thereof the following scheme or plan:

AMENDMENT AS TO BRIDGES SUGGESTED.

That the various road-masters or other officers having charge of and being held by the railroad companies responsible for the safety of the bridges thereof be required to report quarterly to the Commissioners the exact condition of each bridge along the line, or portion thereof, under his charge, noting particularly any defect either apparent or real, found after careful inspection, stating the age of wooden structures, also any evidences of decay and waste found in reference to such structures. That immediately upon the reception of such reports it shall be the duty of the Commissioners to carefully examine such reports, and to examine at once, either in person or by experts to be employed by said Commissioners and paid out of the fund provided for in section 8, all bridges reported in any manner defective. That if after such examination the Commissioners deem any bridge unsafe they shall notify the railroad company at once of their opinion, and it shall be the duty of said railroad company to repair and put said bridge in good order within ten days after receiving said notice. That if after receiving such notice the railroad shall fail, within ten days, to repair and put such bridge in good order, it shall be the duty of the Railroad Commissioners in the name of the State to file an information against the railroad company so in default, in any district or circuit court of the State which they may select, and that upon the filing of said information a writ of injunction shall issue enjoining and forbidding said railroad company from running or passing its trains over said bridge while in its unsafe condition. That such Commissioners may employ counsel for the preparation and filing of said information to be paid a reasonable sum to be allowed and taxed as costs against such railroad company. That said injunction may only be dissolved by the court upon presentation of satisfactory evidence to the court that the bridge in question has been repaired and made safe.

ACTION OF COMMISSIONERS UNDER THE LAW AS TO BRIDGES.

Having suggested the difficulties and what seem to us to be the imperfections of the present law as to bridges, we have to report that we have so far as in our power obeyed the law. We have through some one of our number personally inspected all the principal or larger structures in the state. Wherever we have found defects we have called the attention of the company thereto. We have received informal and even anonymous information in regard to bridges and in every such case some one of our number personally inspected the bridge complained of, and the company itself has been required to make particular and detailed report of the structure and its approaches. It gives us great pleasure to report that in every case where we have felt it to be our duty to call the attention of the companies to defects in bridges, they have responded cheerfully, and promptly repaired and strengthened the same.

RECOMMENDATION AS TO COLLECTION OF PENALTIES IMPOSED.

With reference to section 5, providing for a penalty of one hundred dollars for each day's willful delay or refusal to furnish reports to the Board from railroad companies, we suggest that the Board should be required to report said delinquency to the Governor, and that he be required to proceed at once to collect the penalty upon the reception of the report of delinquency.

Very soon after the organization of the Board we were called upon to construe section 10 of the act with regard to connecting roads, and their duties in relation to each other, and have heretofore set forth our opinion in relation thereto as embodied in our remarks upon the case of the Keokuk & Des Moines Railway against the Des Moines & Fort Dodge Railroad.

Certain matters of difference between the Consolidation Coal Company, the Excelsior Coal Company, the Hickory Grove Coal Company, and the Receiver of the Central Railroad of Iowa were, by agreement submitted to the Board for its advice and decision, and the result of our investigations is fully set forth in our opinion, which is here set out.

OPINION AS TO A COAL CONTRACT, LATERAL ROADS, AND COAL
DISTRIBUTION.

On the 17th of May, 1878, H. W. McNeil, General Superintendent of the Consolidation Coal Company, addressed a communication to the Commissioners stating that on the 5th day of April, A. D., 1878, Hon. J. B. Grinnell, Receiver of the Central Railroad of Iowa, executed a contract with the Consolidation Coal Company, of which the following is an exact copy:

MEMORANDUM.

MARSHALLTOWN, IOWA, April 5, 1878.

It is proposed to make a general arrangement between the Central Railroad Company of Iowa and the Consolidation Coal Company to adjust coal rates and freights and arrive at a basis to sell on at all points and settle rates on coal for supplying the different railroad companies. The present rates on coal to private parties and the present freight rates on the same shall be the first basis.

First—When any cut is necessary to take the business at a point, both parties shall reduce *pro rata* until the coal company reaches \$1.35 per ton, then the railroad company shall cut down freight rates until they reach three-fourths of one cent per ton per mile for one hundred miles or over, then both parties shall again reduce *pro rata*.

Second—The coal company agrees to supply coal to the Central Railroad for its own use at not to exceed \$1.30 per ton.

Third—The coal company shall if necessary cut from \$1.50-100 to \$1.35-100 per ton on coal going to the Chicago, Milwaukee & St. Paul Railroad, and S. M. Railroad Company, for their own use, the Central to then make such a rate as will take the trade.

Fourth—As to the point of protection of the coal company against the unreasonable, undesirable opposition of small and desultory miners, the railroad company agrees that it will not extend any rate to them below those now existing, and will generally encourage and protect the Consolidation Coal Company where such action will not conflict with existing laws, the consideration being that the coal company furnishes at all times all the coal demanded.

E. CLARK, President C. C. Co.

J. B. GRINNELL, Receiver C. R. of I.

And submitted to the commissioners for their decision the question whether the fourth clause is legal.

On the 15th day of June, 1878, the Commissioners notified H. W. McNeil, General Superintendent, and Major H. L. Morrill, then Receiver of the Central Railroad Company, and Hon. H. W. Gleason, attorney for the Excelsior Coal Company and the Hickory Grove Coal Company, which companies the Board had been advised were adversely interested, that the Commissioners would be ready to hear said case on the 12th day of July, A. D., 1878.

On the 9th of July and at subsequent times Crookham & Gleason, attorneys for the Excelsior and Hickory Grove Coal Companies, filed statements alleging—

That the Excelsior Coal Company owns and operates a coal mine in section No. one, town seventy-five, range sixteen west, being 180 acres of coal land, and a shaft, and also 8,400 feet of railroad track connecting said mines with the Central Railroad of Iowa;

That they have large quantities of good coal, and if not hindered by

discrimination they can run their mine to its full capacity during the coal season;

That the market for the coal lies northward, and the Central Railroad is the only line over which said coal can pass to market;

That the three mines of the Consolidation Coal Company are the Mahaska, the Muchakinock, and the Black Diamond mines;

That the Receiver of the Central Railroad refuses to haul coal over the Excelsior Company's switch, which is 8,400 feet in length, unless the coal company pays 25 cents per ton for such haul in addition to regular rates;

That the Central Railroad Company owns the Muchakinock track and hauls without charge over that track, as also the Black Diamond track, and keeps them in repair;

That the Central Railroad Company refused to build the Excelsior Company's switch, and they themselves built it;

That the Mahaska County Coal Company's switch is the private property of said company, but the Central Railroad Company hauls over the same without extra charge, and maintains and keeps it in repair;

That the Mahaska County Coal Company's switch has a heavier grade than the Excelsior switch and is longer; and

That the Central Railroad of Iowa thereby discriminates against the Excelsior Company;

And they asked that the contract with J. B. Grinnell, Receiver, be declared void, and that the Central Railroad Company be required to operate said switch of the Excelsior Company, and to charge said company the same or equal rates with other companies.

By subsequent amendment it was alleged—

That the Excelsior Company built its switch with the consent of the managers of the Central Railroad of Iowa, and it was commenced under a contract with said Central Railroad that the same should be operated as a switch;

That the Central Railroad Company made connection with said switch with full knowledge that it was to be used as a switch of said railroad company;

That said switch is, in fact, a part of the line of the Central Railroad of Iowa; and

That no compensation is paid by the Consolidation Coal Company for operation of the Mahaska County Coal Company's switch.

The same attorneys, for Hickory Grove Coal Company, allege—

That said coal company is situated in Monroe county, Iowa, about three and one-half miles south of the Black Diamond mine, and is on the line of the Central Railroad of Iowa and connected by a switch owned by said company;

That under the contract with the Consolidation Coal Company the Central Railroad is charging 15 cents per ton more than from the Black Diamond Coal mine, only three and one-half miles nearer market; and

That said company has a contract to deliver 1,500 car-loads of coal to roads north and for the execution of which the Central Railroad of Iowa furnishes the only route, and asks that the contract of the Consolidation Coal Company be declared void and a just rate fixed for shipment over the Central Railroad of Iowa.

On the 25th of July, A. D., 1878, H. L. Morrill, Receiver and General Superintendent of the Central Railroad of Iowa, addressed a communication to the Board saying that he desired the advice of the Board on the following questions, namely:—

A rule for fair distribution of empty cars daily to the several coal companies.

Whether rates to each should be equal without regard to tonnage, or whether a continuance of a contract between his predecessor and the Consolidation Coal Company should be allowed, or what substitute if any?

He further added that he did not deem it necessary to present any argument for the railroad company, as the result was to it immaterial if it could only have a fair and just basis with harmony of working.

The case was finally submitted to the Commissioners on the 29th day of August, 1878.

We cannot look upon the contract with the Consolidation Coal Company in any other way than a contract clearly against public policy and as clearly prohibited by the express terms of the law in full force at the time of the making of the contract. Its general purpose is, as stated by the contracting parties, to arrive at a basis to sell coal at all points and settle rates. It does not seem to us that the parties to this contract have any such power. Certainly they have no right in this manner to settle prices. By the very first stipulation the Central Railroad of Iowa, so far as its Receiver could do so, binds itself to become a partner and abettor of the Consolidation Coal Company so far as to cut down its rates of freight as low as three-fourths of a cent per ton per mile for one hundred miles and over if necessary, and as we understand the last clause the railroad company is to put its rates still lower if necessary to carry out the purpose. We are utterly at a loss to see how such an agreement is consistent with the duties a receiver owes to the creditors of the road, and believe such a contract can never receive the approval of the court whose officer and appointee the Receiver is.

The third stipulation is, that if necessary to supply two railroads the coal company will reduce the price of coal from \$1.50 to \$1.35 per ton for the coal used by said companies, and then the Receiver binds the company to "make such a rate as will take the trade." It cannot in our view be possible that such a stipulation can be approved.

But the fourth stipulation is still more reprehensible. It stipulates that to protect the Consolidation Coal Company against (we here quote the contract) "the unreasonable, undesirable opposition of small and "desultory miners," the railroad company agrees not to "extend any rate "to them below those now existing, and will generally encourage and "protect the Consolidation Coal Company, where such action will not "conflict with existing laws, the consideration being that the Coal Company furnishes at all times all the coal demanded."

Disputing absolutely the jurisdiction of the contracting parties in this case to decide that the efforts of small and desultory miners are unreasonable and undesirable, we are also very sure that a contract which binds a railroad company to hold existing rates up to present mark for them, and to go as low on rates as three-fourths of a cent per ton per mile for one hundred miles and over for it, and still lower if necessary, is so clearly a contract against public policy, even if its ob-

ject should be to get all the coal the public shall demand, and if its purpose should be coupled with the stipulation that such things shall be done so as not to violate existing laws, that it cannot in any manner be approved. We feel sure such a stipulation is impossible, and we can hardly understand how those who made the contract could suppose it possible. To our minds the contract is one for illegal discrimination, and we do not hesitate to say to the Receiver, since he has asked our advice in relation thereto, that we do not think he ought to feel bound by any of its stipulations. It is urged by the Consolidation Coal Company that it has invested large amounts and thereby fitted and enabled itself to fully supply the market, or at least to furnish all the coal for which the Central Railroad can furnish transportation. If this be true, such a company can have little reason to fear the competitive struggles of other mining companies, and the way of such a company to prosperity is through open competition and not as a hedged monopoly. It is through competition and open avenues for trade that the public good is advanced. No limitations or restrictions ought to be placed on the humblest worker in advancing the coal interest of Iowa to a front place in supplying coal both in this and all the neighboring states. And this is both the letter and spirit of the law under which we act, and by the terms of which we are called upon to inquire and advise.

DISTRIBUTION OF CARS.

In answering the question of the Receiver of the Central Railroad as to what rule should govern in the distribution of cars, we are well aware of the difficulty of laying down any rule in general terms which will in each case do exact justice. The discharge of the duty of distribution involves so much and such an exact knowledge of detail, that it is hard to lay down any rule. Certain general propositions may, however, be made. Whenever able to do so every railroad company should have cars sufficient for the transaction of the ordinary business of the road. If at certain seasons of the year there is, as in the coal trade, a great demand for cars of a certain character, it is the duty of the railroad company to have a sufficient number of cars to supply the ordinary demand. The ordinary demand of each station on the line of the road ought to be supplied, and the ordinary demand of known and established shippers at each station for cars should be supplied. An extraordinary demand at stations and by shippers resulting from a periodical influx of business should be met by a pro-rata distribution of cars, and this should be made both as to stations and shippers. To illustrate our idea: if at a given station there are two shippers, one of whom demands ordinarily in his business one hundred cars per month, and another who demands ordinarily in his business ten cars per month, and there should from any cause be an inability to fully supply the increased demands of the two shippers, the distribution of cars to the shippers should be in the proportion of ten to one.

OPERATION OF A LATERAL RAILWAY.

Can the Central Railroad of Iowa be required to operate the line or switch of the Excelsior Coal Company? The evidence shows that this switch was built by the Excelsior Coal Company. Its connection with the Central Railroad Company was effected by virtue of the requirements of section 1292 of the code of 1873, which provides that "any railway corporation operating a railway in this state, shall, on request, permit the railway operated by any other company to be connected therewith and shall draw over its railway the cars of such connecting railway at reasonable terms and for a compensation not exceeding its ordinary rates."

The Excelsior Company under provisions of chapter 34, Acts of the Fifteenth General Assembly, approved March 18th, 1874, instituted proceedings for the condemnation of right of way for their track. These proceedings were resisted by certain owners of land sought to be taken thereby, and it was urged that this line of road was in no sense a public way. The case has been decided by the Supreme Court of the State, though not yet reported. We have been permitted to inspect the record, and if we correctly understand the decision it is held that the condemnation of lands under the act of 1874 makes the line a public way and imposes upon those operating it corresponding public duties. It must, we think, be regarded as a lateral road owned by the Excelsior Company, independent of and in no way controlled by the Central Railroad. Counsel cited some cases in which the Supreme Court of Illinois held that a switch operated and used by a railroad, became by such operation and use a part of the road, so that the company was required to deliver grain consigned thereto at a warehouse elevator situated on the switch, but in subsequent cases the court said their ruling was that a railroad company must deliver grain to any elevator which it had allowed by a switch to be connected with its own line. But there is to our minds a wide difference between a side-track and switches, as in that case, and a lateral road owned by the coal company as in this case. We cannot conceive of any obligation resting upon a railroad company to maintain and operate any other than its main line, switches, and sidings, and if it can be required to maintain and operate a line belonging to another two miles in length, it might with equal propriety be required to operate one hundreds of miles in length, and surely no one can maintain this proposition.

The affidavit of Mr. Bentley states that the Excelsior Coal Company owns a tract of land in Mahaska county on which their mines are situated; that the mines are now capable of furnishing for shipment by rail, eight cars per day, and are being increased in capacity at the rate of two cars per week, until their capacity reaches 35 to 40 cars per day; that the Excelsior Company owns a railway to their mines, connected by a switch with the Central Railroad of Iowa 8,400 feet long; that the market for coal mined in Mahaska county and shipped by rail is entirely North; that the company has contracts, and a market for all the coal it can mine during the coal season.

The company presents a map attached to the petition upon which Mr. Bentley swears the distances are correctly shown, from the different coal mines to the central track. From this map it appears that

the track of the Mahaska County Coal Company is the farthest north of the mines connecting with the Central Railroad track by rail; that the Excelsior reaches it 8,200, the Muchakinock 16,500; the Black Diamond 66,000, and the Hickory Grove 93,150 feet south of the Mahaska County Coal Company's switch. The grade of the road is practically level, or at least without any descent or ascent sufficient to affect the cost of operation from the Mahaska County Coal track to that of the Black Diamond. From the pleadings we infer that the charge for hauling coal north is the same from these four mines. From this statement of the case it would seem that the railroad company may fairly, and without discrimination, fix the rates of transportation from the Mahaska County, Excelsior, and Muchakinock mines at the same rate, as the latter furnishes at present much the largest amount of coal for transportation. In the economy of the management of the road, handling cars, and the use of motive power, the work might be more cheaply done, if all the coal were shipped from that point, though farther than the other two. This rule will not hold good with the Black Diamond and Hickory Grove mines, both of which are south of the Des Moines river. It is plain that there is a discrimination in rate in favor of the Black Diamond Company, which is 66,500 feet south of the Mahaska County, and against the Hickory Grove, which is 93,150 feet south of the same mine. The former, doing a smaller business, is not subject to the same rule that governs the Muchakinock, and the latter, although considerably up the grade going south, yet for all coal traffic has the grade in its favor. In our judgment these mines should pay a reasonable rate per ton per mile on the respective distances of each from the switches of the Mahaska County Coal Company's mines. These mines are neither of them at present very large producers, but are practically the main business of the road from Eddyville to Albia, a road that crosses the Des Moines river, and is expensive to maintain. While every possible facility should be furnished these mines to ship their products, they are from their location not so favorably situated, and a reasonable charge for the extra haulage can work them no injustice. We would suggest that a rate, averaging for the additional miles of haulage about the same as charged the other mines for through business, would be equitable.

We have fixed the point where the switches are located in main line, as the point to calculate rates from. If there should be merely sidings at which the cars are taken, no extra charge should be made for handling cars, but where there is a spur track, as in the case of the Mahaska County and the Excelsior Coal Companies, of more than a mile and one half each, owned by themselves, if the railroad company see fit to operate them, it is entitled to a reasonable compensation; or as in the case of the Muchakinock mines, where the spur track is more than three miles, built and maintained by the railroad company, it is bound to operate it, and is certainly entitled to compensation for haulage on that distance. A charge in one case and a failure to charge in the other would certainly be discrimination under the law. That the company might settle an old unpaid claim for overcharges, as in the case of the Mahaska County and the Muchakinock Coal Companies, by an allowance of a certain amount per car, credited on the claim until paid, is proper. Of this we have no evidence before us except the simple

statement furnished incidentally by Mr. McNeil, and the contract, and therefore do not feel called upon to determine the value of the claim. The fact that suit was brought personally against the Receiver, and not the company, does not alter the case if there was a just claim for overcharge under the old law.

We have not overlooked the argument of counsel with regard to the proper construction of section 11 of the act creating the Board of Railroad Commissioners as to the car-load being the unit for calculation of proper and equal charges, but in view of the very great difficulty in our minds in giving that section a clear construction as connected with certain principles which govern as to wholesale and retail dealing, and have become almost axioms in business circles, and the fact that we believe we have reached a solution of the questions in the case without attempting it, we deem it wise to refrain from any attempt at construing said section, except so far as may be indicated by our holdings in this case.

It will be observed that in passing upon the questions involved in the above case, it became necessary to discuss the meaning of section 11 of the act.

THE TRUE MEANING OF SECTION ELEVEN OF THE ACT.

One question of difficulty as to the meaning of said section was suggested in the hearing of the above case.

It will be observed that by the terms of said section it is provided that "all concessions of rates, drawbacks, and contracts for special rates shall be open to and allowed all persons, companies, and corporations alike, at the same rate per ton per mile by car-load, upon like condition and under similar circumstances, unless by reason of the extra cost of transportation per car-load, from a different point, the same would be unreasonable and inequitable."

Upon the argument of the case it was urged by counsel representing the Excelsior and Hickory Grove Coal Companies that by the terms above quoted the legislature had fixed the car-load per ton per mile as the unit for fixing rates, and that no other circumstance was intended to, or could under the law, change that basis for calculation of charges "except the extra cost of transportation from a different point;" that the principle which governs and has always governed the business world, with regard to wholesale and retail transactions, cannot be applied in Iowa in the operation of railroads; that the shipper living one hundred miles from a given market who ships one thousand cars per year, is, under the terms of the law, to have no other and better rate than he who ships from the same point to the same market one single car-load per year; that the terms "upon like condition and

"under similar circumstances" are, though limiting words, in their turn limited by the words "unless by reason of the extra cost of transportation," etc.

It may be seen that this view and construction of the act, although startling when contemplated as to results, is, to say the least of it, plausible, and possibly the view intended by the legislature. With reference thereto we said in the decision above set forth:

"We have not overlooked the argument of counsel with regard to the proper construction of section 11 of the act creating the Board of Railroad Commissioners as to the car-load being the unit for calculation of proper and equal charges, but in view of the very great difficulty in our minds in giving that section a clear construction as connected with certain principles which govern as to wholesale and retail dealing, and have become almost axioms in business circles, and the fact that we believe we have reached a solution of the questions in the case without attempting it, we deem it wise to refrain from any attempt at construing said section, except so far as may be indicated by our holdings in this case."

Nothing can be more clear than that unjust discrimination is forbidden by the law, and we would not hesitate a moment, when called upon to do so, to express our opinion in every case presented. But if a case should be brought to our consideration in which the only element of discrimination should be such different treatment and consideration towards two different dealers or shippers, the one shipping and dealing so largely as to be properly termed a wholesale dealer and shipper, the other being an occasional and retail dealer and shipper, we would not feel justified in condemning such conduct as unjust discrimination.

A grocer has sugar and a railroad company has transportation to sell. As it is conceded that he who buys sugar by the car-load may and ought to have different terms from the dealer who buys only by the barrel and at rare intervals, we cannot believe that there is any unjust discrimination in allowing more favorable terms and rates to a large or wholesale dealer with the railroad company, than to a small or retail dealer. The meaning of the law seems to us to be that all wholesale dealers, under similar circumstances and conditions, shall be treated alike, and that all retail dealers under similar circumstances and conditions shall be treated alike; that no favorites are to be known by the companies; no monopolies are to be built up, countenanced, or allowed by them; but that the general business rules which govern all the world in all other relations, shall also govern the railroad companies in all their relations to the public. If, however, it was indeed the intention of the law making power to introduce a new rule of action for the

railroad companies which shall lead to results so startling as the abrogation of the rules of treatment above referred to, we respectfully submit that such will and intention should be expressed in such unambiguous terms as may at least enable the Board, when called upon to pass upon such question—to give as an unanswerable reason for their holding—"Thus saith the law."

CASE UNDER SECTION FIFTEEN.

But one case has been presented under the provisions of section 15.

Certain citizens of Lehigh made complaint against the Crooked Creek Railroad Company, operating a new narrow-gauge road situated in Webster county, about eight miles in length and leading from Lehigh to Judd.

The Board visited the locality and informally heard the statements of the complainants, as also the explanatory or contradictory statements of the manager of the road. Finding that the question involved was whether the rates charged and the manner of operating the road were reasonable under all the circumstances, and finding farther that the operating expenses of the road exceeded its earnings twenty-two per cent., the complainants were required to furnish evidence of the unreasonableness and exorbitance of the rates charged. Up to the time of filing this report they have failed to do so, and no action in consequence has been taken in the case.

WITHDRAWAL OF THE CASE OF THE TOLEDO, PEORIA & WARSAW RAILWAY VS. BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

On the fifth day of July, A. D. 1878, the Toledo, Peoria & Warsaw Railway laid before us a complaint against the Burlington, Cedar Rapids & Northern Railway, alleging that they were connecting roads and charging that the latter road discriminated against the Toledo, Peoria & Warsaw Railway and in favor of the Chicago, Burlington & Quincy Railroad.

Notice and copy of complaint were forwarded to the General Manager of the Burlington, Cedar Rapids & Northern Railway, and on the 8th day of August, A. D., 1878, his reply was filed as follows:

B., C. & N. RAILWAY COMPANY, }
OFFICE OF VICE PRESIDENT AND GENERAL MANAGER,
CEDAR RAPIDS, IOWA, Aug. 8, 1878. }

J. S. CAMERON, Esq., *Secretary of the Board of Railroad Commissioners, Des Moines, Iowa.*

DEAR SIR:—I am in receipt of your communication of July 25th, with inclosed copy of complaint made by Mr. A. L. Hopkins, Receiver of the Toledo, Peoria & Warsaw Railway, and respectfully submit in reply thereto the following statement :

First—The said T. P. & W. Railway has no corporate existence in the state of Iowa. It has no railway tracks connecting with those of this company at Burlington, or elsewhere.

Second—It does not report to the state authorities at Des Moines, nor does it pay taxes upon property under the state assessment (see assessed valuation of railroad property in the state of Iowa, as fixed by the Executive Council of the state, March 5th, 1878).

Third—It owns no track connecting with the bridge over the Mississippi river at Burlington, and has no legal right to run over that bridge. It is permitted to do business in Burlington by the courtesy of the Chicago, Burlington & Quincy Railroad Company, or because it is, at this time, of interest to the latter company that the privileges be granted.

Fourth—These privileges may be recalled at any time. At one or more times, the T., P. & W. Railway has, of its own volition, wholly ceased to do any business, into or out of Burlington, and it may again do that at any time.

Fifth—It is suggested that chapter 77 of the Laws of the Seventeenth General Assembly applies only to Iowa corporations, or to such as have franchise rights in this state, and operate railroads therein. It seems to me any variation from or enlargement of this rule will bring endless complications and give rise to great difficulties in the exercise of the privileges bestowed upon Iowa corporations, and for which they are amenable to the laws of the State. We do not believe we have, in any manner, violated any provision of the law, in making traffic arrangements with the Chicago, Burlington & Quincy Railroad Company. This latter company has a legal and corporate existence in this state by virtue of its interests in the Burlington & Missouri River Railroad. It owns and operates all the tracks of standard gauge connecting with ours and the bridge at Burlington.

Sixth—This company has a traffic contract made in January, 1878, with the Chicago, Burlington & Quincy Railroad Company, under which a large amount of business is done, and much of it for points which the T., P. & W. Railway cannot take that or any other traffic on anything like equal terms. In the mutual interchange of a traffic, covering so large an area of territory in and out of this state, there are, as is obvious, many advantages to the contracting parties and to the public. In the transaction of this business it will be impossible not to exclude the T., P. & W. Railway from some traffic which it might get if no such comprehensive and beneficial contract was in existence, but the public are greatly the gainers on the whole.

Seventh—In the course of traffic and in the exercise of the ordinary usages and of true economy, we try to load cars both ways, and, if we were to comply with the requests of the T., P. & W. management on each and every occasion, we would ignore common custom and haul cars empty both ways, for which we would receive no compensation, and, at the same time, pay mileage. I am confident it is not the intention of law or of the Honorable Commissioners to force us to utterly disregard the interests of this company, and of the public, in the matter of empty haul.

Eighth—Should I be mistaken as to the intention of the law and as to the views of the Honorable Commissioners in this last, I would be glad to have them indicate at what rate per mile we should haul empties; when complaints like the one we are now considering may be avoided.

Ninth—We receive T., P. & W. cars daily, and make it a rule not to return them empty. We admit that we do not haul them north empty, as we always have other cars at stations in which we can forward any traffic. We also admit that we do not load our cars for Peoria or Chicago to go *via* that railway. Since the present control of our railway the T., P. & W. Railway has had a perfectly fair chance, considering our interests and our business; and the increase of tonnage interchanged is *very many* times greater than before I came here. I have repeatedly told Mr. Hopkins that he was not reasonable in his demands and not satisfied with a fair share. He has not always treated our interests as considerately.

Tenth—I respectfully refer you to letters hereto attached and marked "A" & "B;" and I deny that any discrimination, as intended to be covered by the statutes, has been made against that railway or any shipper.

Finally—I deny that any discrimination whatever was made as alleged at West Branch, and that while we may have declined at Vinton to furnish a T., P. & W. car it was because we could and did afford to the shipper as good facilities and rates to Peoria as could have been secured had his grain, in that one instance, gone via the T., P. & W. Railway.

Very respectfully submitted,

E. F. WINSLOW,
V. P. and Gen'l M'ng'r.

The Board then called for evidence to substantiate the respective allegations and denials which was furnished by the B., C. R. & N. Railway on the 30th day of September, A. D. 1878.

The T., P. & W. Ry. Co. was called upon a second time to furnish such evidence, and on the 24th day of October, A. D., 1878, the following letter was received :

PEORIA, ILLS., Oct. 24, 1878.

J. S. CAMERON, Esq., *Sec. Board of R. R. Commissioners, Des Moines, Iowa:*

DEAR SIR:—Your esteemed favor of the 15th inst., in reference to

the matter of the complaint of the T., P. & W. against the B., C. R. & N. Ry. Co. for unjust discrimination, came duly to hand.

We have taken time to submit the matter to our client, Maj. A. L. Hopkins, who has had the matter under consideration. We have just received a letter from him, at Toledo, in which he states, that for certain reasons he thinks it not advisable to follow up the complaint any further at present. He thinks we can stand it if they can, and suggests further explanation when he sees us.

Personally we regret this decision of Mr. Hopkins. We had carefully prepared a reply to the answer of Gen. Winslow, together with certain proofs, and we feel as if we made a perfectly good case against that company. We can see nothing in the law or facts, and nothing in justice or fairness, to justify the course taken by the B., C. R. & N. and the C., B. & Q. companies, and we very much desired to have the matter fully presented to your honorable board for consideration.

If we can get the consent of our folks to do so, we will send you a copy of the paper prepared by us. We had it printed so as to be easily read and understood.

We are, very truly,

Your obedient servants,

CRATTY BROS. & ULRICH.

By reason of such withdrawal, no decision was ever made by the board in relation to the questions presented in the foregoing case.

We are pleased to be able to report that all decisions made by the Commissioners have been cheerfully complied with, and that thereby we are relieved from any necessity of reporting any failure to comply with recommendations made by us in such decisions.

Not only is this true, but recommendations made by the Commissioners by circular or letter, or in other informal manner, have in every instance been courteously received by the several railroad companies to which they were addressed, and so far as we are advised have been cheerfully and substantially observed.

We indulge the hope that this friendly spirit of co-operation on the part of the railroad companies may continue, as it aids materially in the success of the system.

COMPILATION OF LAWS AND DECISIONS.

We have further to report that very soon after our organization, by order of the Board, one of our number was directed to undertake a compilation of the laws of the state with reference to railroads.

The result of his labors is herewith presented in the Appendix, and is divided into three parts.

Part One presents the different acts of the legislature upon railroad matters viewed chronologically. Most of the acts are set forth in full.

Some of them, by reason of their great length, have been paraphrased, but it has been intended to set forth every expression of the legislative will upon the subject, in order of time, that the growth and change of public sentiment may be noted.

Part Two presents the law as it now stands relating to railroads. In this part has also been presented the law relating to corporations for pecuniary profit, and condemnation of right of way through lands of individuals.

Part Three sets forth briefly the various decisions of the Supreme Court upon the subject of railroad corporations for pecuniary profit and eminent domain or right of way, so far as they seem to relate to railroads.

It is hoped that this collection and compilation may be found of value to the public generally, to the railroad companies, and particularly to members of the legislature, who may at a glance obtain that information which could otherwise be obtained only by turning many pages, and by the use of valuable time needed for other duties.

We are oppressed with fears that we may have overlooked or misapprehended much in this compilation, but any errors which have crept in will, when discovered by us or pointed out by others, be corrected hereafter.

SOME AMENDMENTS SUGGESTED.

We desire to call attention to some provisions of the existing law which seem to us might probably be changed or amended to make the whole body of railroad law in the State more harmonious and complete.

Section 1280, Code of 1873, requires each railroad corporation annually under the oath of its president to make a report to the Secretary of State, to be by him forwarded to the General Assembly.

As section 5, chapter 77, of the laws of the Seventeenth General Assembly provides for a full report to the Board, we respectfully recommend the repeal of section 1280 of the Code, as also sections 1281 and 1282.

Sections 1293, 1294, and 1295, provide for special commissioners. We respectfully suggest and recommend that the duties therein required, might now be required of the Board of Railroad Commissioners, and that instead of an action in court, as provided for in section 1293, the first application by the road aggrieved should be to the Railroad Commissioners, reserving, if thought best, the right of review of

the decision of the Commissioners by the Supreme Court upon the petition of the company deeming itself aggrieved.

Section 1503 requires the corporation constructing a new railroad to report to the next General Assembly the total cost thereof, specifying the amount expended for construction, engines, cars, &c., &c. We respectfully recommend that this section be so changed as to require the report to be made to the Board of Railroad Commissioners. Section 1818, treating of the subject of taxation, requires the several companies to report to the Executive Council on or before February 15th of each year. We respectfully recommend the repeal of the above section, and that the Board of Railroad Commissioners be required to furnish to the Executive Council the necessary facts as found by the reports of the several railroad companies in its office, to enable the Executive Council to assess the roads.

We further respectfully recommend that the legislature provide by law that the actual and necessary traveling and other expenses incurred by the Commissioners, in discharge of the duties imposed upon them by the law and for which vouchers shall be rendered, be allowed; and that it be specially provided that each railroad company in Iowa shall furnish transportation over its own road, without expense to the state, for the Commissioners and their Secretary or any person acting under their direction.

COLLECTION OF FACTS, DATA, AND STATISTICS IN ONE OFFICE.

The above suggestions are made with the view of simplifying and rendering harmonious the railroad laws of the state. It seems wise that all reports, facts, statistics, and data with regard to railroad matters should be gathered and found in one office, and under the control of that Board which under the law is to have general supervision of all the railroads in the state.

RAILROAD RETURNS.

THEIR INCOMPLETENESS AS REPORTED BY THE SEVERAL COMPANIES.

The Commissioners have been delayed by the failure of a number of the companies to send in their reports in the time required by the law. Some of them after they were received were found to be meager and unsatisfactory. Their method of keeping accounts seemed to enable them to answer only a portion of the inquiries, so that the statistics are necessarily incomplete, and some of them arrived at by an estimate, but it is believed that they very nearly represent the actual condition of the roads.

If any of the deductions from the tables show incorrect results, the officers of the companies must bear the responsibility, as the Commissioners have exercised every care in their power to make them correct, and could only have failed where the information asked for was wholly or in part withheld.

The details required were new alike to the railroad officers and the Commissioners. It is hoped however that the recent convention of Railroad Commissioners at Columbus has placed the method of keeping accounts in such hands that some plan will be matured, satisfactory to all parties, which will enable the railroad managers to furnish everything necessary for the future and at the same time give uniformity to the reports of all the states. An illustration of the difficulty is found in the returns of companies, representing a large capital, that have more road in other states, whose returns of capital stock, indebtedness, earnings, and expenses for their entire line is made without attempting to apportion any part to Iowa. The Chicago & Northwestern company owns only eight and one-half miles of road in the state, but bases its returns on sixteen hundred and fifty-seven miles that it operates. The Chicago, Milwaukee & St. Paul owns two hundred and forty-eight miles in the state, while its returns represent the earnings of fourteen hundred and twelve miles.

CAPITAL STOCK.

From the returns the Commissioners have estimated, as the amount properly belonging to the forty-one hundred and fifty-seven miles of railroad in Iowa, a capital stock of \$38,857,365.95, or \$21,375 per

mile. Of this large amount but \$1,515,565.29 is held by parties living in the state. The total number of stockholders is 7,799, the number in the state 1,328, the people of the state having but little more than a nominal representation in the ownership of the Iowa roads.

DEBT.

The aggregate debt of the roads in Iowa, as we estimate, is \$64,744,-418.52. Of this \$3,401,651.19 is unfunded or floating debt. The balance or bonded debt is \$61,342,767.33, or an average indebtedness of \$15,574.80 per mile.

STOCK AND DEBT.

The stock and debt amount to the sum of \$153,601,784.47, or \$36,949.80 for every mile of road. The Des Moines and Fort Dodge represents in capital and indebtedness \$70,849 per mile. This is the highest reported. The Iowa Midland represents \$21,786.55, this being one of the lowest of the completed standard gauge roads. The two roads were built about the same time, each over a favorable and not expensive route, and probably actually cost about the same, which at a liberal price would be the latter amount, with the addition required for equipment. If the Iowa roads are not remunerative to their owners, one reason for it is here plainly assigned. They represent largely more in capital than they would, had they been economically built.

Four narrow-gauge roads are reported as having capital and debt as follows, per mile :

Burlington & Northwestern.....	\$5,779
Des Moines & Minneapolis.....	8,600
Crooked Creek.....	8,925
Waukon & Mississippi.....	6,748

These returns show a much less expenditure per mile than the standard gauge, and a comparison would seem to demonstrate in part what is claimed for them. The roads however are cheaply built; in fact far from being finished, have very little equipment, and the mechanical structures are temporary. The Fort Dodge & Fort Ridgely is the only other road in the state that will compare with them. It has the standard gauge, the rails are thirty pounds to the yard, the machinery light. Its cost per mile is reported at \$6,456. The managers claim that they can operate it as cheaply as the narrow-gauge, that they have built it at about the same cost, and that for the same amount of

business it is fully as well adapted as the narrow-gauge roads, while with connecting lines the cost of reshipment and rehandling is saved.

COST OF ROADS.

The table representing the cost of the roads is very incomplete ; (the records of the main through lines were destroyed in the Chicago fire ;) and at best it is mainly a repetition of the capital and debt as shown on the books of the companies. It is doubtful whether reliable information can ever be obtained.

COST OF EQUIPMENT.

The cost of equipment per mile varies with the amount of business. The roads reporting it separately are

The Chicago, Burlington & Quincy, per mile	\$5,829.00
The Chicago & Northwestern, per mile.....	6,922.00
The Chicago, Clinton, Dubuque & Minnesota, per mile.....	2,643.00
The Dubuque Southwestern, per mile.....	736.00
The Fort Dodge & Fort Ridgely, per mile.....	824.00
The Missouri, Iowa & Nebraska, per mile.....	1,668 62
The Burlington & Northwestern, per mile.....	954.00
The Des Moines & Minneapolis, per mile.....	853.00
The Crooked Creek, per mile.....	1,555.00

The observation of the Commissioners, in a somewhat extended examination of the roads, leads them to believe that with the exception of the three roads connecting with the Union Pacific at Council Bluffs, an equipment of \$4,000 per mile would be sufficient to do all the business that now offers, or probably will offer soon; that in fact this amount is in excess of the equipment charges; that the construction accounts have not been greatly enlarged for equipment; and that we must look elsewhere for the expenditures that have made the cost of the roads so great.

GROSS EARNINGS.

The entire earnings of the Iowa railroads are, assuming the pro rata of through lines, for the number of miles to the whole length:

Passengers, mail, and express.....	\$ 5,178,624.02
Freight and miscellaneous	15,535,872.05
Total.....	<u>\$20,714,496.07</u>

Passenger earnings are about 25 per cent. and freight earnings are about 75 per cent. of the whole. The earnings from passenger trains, per train mile run, vary from \$1.62 on the C., M. & St. P., \$1.38 on the C. & N. W., and \$1.29 on the C., R. I. & P., to \$0.77 on the S. C. & Pacific, and \$0.56 on the M., I. & N. The earnings from freight trains per mile run, vary from \$3.54 on the S. C. & Pembina to \$1.09 on the Iowa Midland. The C., M. & St. P. earned \$1.77; the C. & N. W., \$1.77; the C., R. I. P., \$1.32; the B., C. R. & N., \$2.43; the Central of Iowa, \$1.92, and the K. & D. M., \$1.78.

The inter-state commerce only pays a pro rata of the through rate to the seaboard, which of necessity is lower than the local rate, owing to the fact that no Western produce could be carried through if required to pay what would be reasonable local rates.

OPERATING EXPENSES.

The total operating expenses of the roads in the state are \$12,565,950.33, varying from \$1.44, per train mile run, on the S. C. & Pembina, to \$0.73 on the C., R. I. P. The difference between operating expenses and earnings is \$8,148,545.74. The expenses of six roads exceed their gross earnings:

The Iowa Midland costs to operate above its gross earnings...	34 per cent.
The Missouri, Iowa & Nebraska	3 per cent.
St. Louis, Ottumwa & Cedar Rapids.....	30 per cent.
Sabula, Ackley & Dakota	25 per cent.
Burlington & Southwestern.....	5 per cent.
Crooked Creek.....	22 per cent.

Five of these roads run in a region where competition is very strong, and probably need extension to give them business. The last, a narrow-gauge, is short; in fact none of the narrow-gauge roads in Iowa have been so extended as to give a fair test of their ability to handle business successfully.

The C., B. & Q. road earns above operating expenses, on its capital and debt, 6.3 per cent.; the C., M. & St. P., 7.0; the C. & N. W., 9.8; C., R. I. & P., 9.4; the Illinois Central, 4.2; the K. C., St. Jo. & C. B., 4.7; the D. & M., 4.6; the B., C. R. & N., 4.6; the Iowa Coal & Man. Co., 5; the T. & N. W., 10 per cent. All the others fall below this. Something of the difference here shown is possibly due to the amounts charged to construction, the policy of some roads being to keep this account open, of others to close it.

The entire showing of the net earnings as interest is not very satisfactory, and demonstrates very clearly that the money invested in Iowa roads is not generally remunerative.

Amount charged to construction fund in completed roads by which capital is increased; covering additional equipment, cost of steel over iron, cost of bridges, and culverts renewal over old structures, so far as charged to construction:

NAME OF ROAD.	Equipment.	Total amo't capital is increased.
Burlington, Cedar Rapids & Northern.....	\$ 92,899.25	\$ 154,487.47
Chicago, Burlington & Quincy.....	711,744.11	899,869.57
Chicago, Milwaukee & St. Paul.....	330,696.81	796,004.53
Chicago & Northwestern.....	213,581.91	369,363.16
Chicago, Rock Island & Pacific.....	46,872.02	167,283.91
Chicago, Clinton, Dubuque & Minnesota.....		12,226.56
Dubuque Southwestern.....	1,057.00	1,057.00
Kansas City, St. Jo. & Council Bluffs.....	54,261.46	150,130.46
Keokuk & Des Moines.....	9,788.57	112,740.80
Newton & Monroe.....		2,600.00
Sioux City & Pacific.....	1,752.59	9,304.44
Sioux City & St. Paul.....	12,453.35	21,624.90
Sioux City & Pembina & Dakota Southern.....	4,702.09	4,702.09
Burlington & Northwestern.....		1,606.36
Des Moines & Minneapolis.....		6,000.00
	\$ 1,479,809.16	\$ 2,709,005.25
Deduct equipment charges.....		1,479,809.16
Amount charged construction less equipment.....		\$ 1,229,196.09

The amount that the capital of the roads has during the year been increased by charges to the construction account in the completed roads, so far as has been reported, exclusive of equipment and construction of new roads, is \$1,229,196.09, and is as far as we can gather from the reports properly charged. Next to the "wretched machinery" of the construction company, there probably has been nothing from which the railroad interest has so seriously suffered as the open construction account. Other evils, such as excessive competition, unfair and oppressive legislation, correct themselves; they are constantly pressed upon the attention of the managers, directors, stockholders, and the public, but the convenient open construction account, to which all failures to earn money and the losses resulting from mistaken policy, by dexterous management may be charged, without attracting attention, insensibly grows to proportions hardly realized. This is generally supplemented with new stock and bonds. It is better where roads are earning but little or losing money, that the owners should know and accept the situation at once, and meet it intelligently, than that the managers should discount the future to float smoothly along for the present.

This enlarged capital, often in the shape of bonds, is followed by its legitimate results. A receiver is appointed, or largely increased rates are required to pay interest on debt that never should have been created. When a road is completed, to close the construction account, except for extension, double track, branches or additional equipment is the true policy. It is, unfortunately, too true, that hardly a road in the state has been built but represents largely more in stock and bonds than the road cost in money to build.

The basis of some of the roads has been the local aid furnished, for which there was no individual return to the parties furnishing it, nor representation in its stock, whether the aid was individual subscription, or city or township donations. The bonded debt was based upon the subsidies and the stock issued to control the property without consideration. If, with a few exceptions, the stock was eliminated, the debt would represent the actual outlay. On this amount the earnings would make a fair showing on most of the lines.

Fifteen roads show an excess after deducting operating expenses, interest, taxes, and rental.

The total excess is.....	\$4,923,687.81
The other roads a deficit of.....	508,636.40
The net income of all the roads is.....	4,405,051.41
Add to this rent of leased roads, above interest, &c.....	1,180,172.40
	<hr/>
	\$5,595,223.81
Which, if equalized, would amount to a net earning per mile, on the entire lines in the state, of.....	1,345.98
The total amount of taxes paid is.....	594,912.65

ROADS OWNED AND LEASED.

Two thousand nine hundred and fifty-three and 88-100 miles of road are owned by the companies running them; 1,203.27 miles are leased and run mainly by foreign corporations. The Chicago and Northwestern Company owns only eight and one-half miles of road in the State, but operates four hundred and twenty-five, for which the leases of last year amounted to \$1,234,299.26. The Illinois Central Company owns no road, but operates four hundred and two miles, in which the company has no interest, and for which the lease of last year amounted to \$655,673 14, which, with the taxes and rent of machinery, exceeded the net earnings. The C., R. I. & P. and the C., B. & Q. operate branches of their roads by lease, although in their case the ownership probably to a considerable extent vests in them, their policy being to extend branches to such points as could furnish business.

SIDINGS.

The sidings amount to 452.61 miles, or eleven per cent. of the length of the main track.

STEEL AND IRON RAILS IN MAIN TRACK.

The total number of miles of steel rails laid in roads is 903 54-100, about eighty per cent. being on three roads:

The C. & N. W. R. R. has.....	222 miles
The C., R. I. & P. R. R. has.....	298 miles
The C., B. & Q. has	202 miles

The B., C. R. & N. has 79.50 miles, the only other road having any considerable amount.

Great care seems to be exercised in bringing up the track of the main lines. They are in better condition than ever before. The special attention of the managers seems to be drawn to the fact that money, judiciously expended in road-bed and track, will reduce largely the repair and maintenance of rolling stock, and lessen the liability to accident. The lateral and smaller lines have improved their tracks during the year, some of them at an expenditure that the business would hardly seem to justify. There is, however, in railroad economy no expenditure so fruitful in good results as that made in the direction of perfect road-bed and track.

BRIDGES.

The total number of wooden truss-bridges is 1,219, the length being 139,552 feet; of iron 54, the length 13,942; of trestle and pile bridges, 5,386, the length 527,904; of stone bridges and culverts 333, the length 5,596. A large proportion of the water-ways are pile or trestle bridges, and probably, except on the main lines, will remain so for many years. The formation of Iowa is such, that large water-ways are required. Very few roads are able to put in permanent structures; in fact it is a question whether renewals every seven years are not cheaper than permanent work, the danger from fire only being against them. It is hardly probable that even the larger roads will abandon the pile structures, as when driven to final resistance they are substantial, do not settle, are firm and solid, will not be washed out by floods at any place for which they are adapted. It is possible that some plan may be devised in the future to prevent decay, and make them capable of resisting the action of fire, and it is not improbable that some

process may yet be discovered that will make these structures perdurable. The combination truss is being generally introduced by the roads, and is a great improvement over the wooden lower chord. Its relative value to iron is not yet fully determined. It is believed by men who have thought much on this subject, that new processes will very soon make steel so cheap that it will take the place of both wood and iron in the truss bridge.

The *Railway Gazette* of November 22, 1878, says, "that the American Bridge Company is constructing a railroad bridge across the Missouri river at Glasgow, of a new steel, with an ultimate strength of 83,000 pounds per square inch of original section, with an elastic limit of 52,000 to 53,000 pounds per large bars; this as against iron admits of reduction in actual weight of 4-10 and a saving in dead weight of 66½ per cent." We have introduced this statement, not to call attention to any special bridge company or process of manufacture, but to show that the tendency of the inventive talent of the present day is in the line of improvements that are permanent and working towards the eventual cheapening of transportation.

RAILROAD CROSSINGS.

The total number of crossings at grade is 79; over or under, 8. With our roads and country, grade crossings seem necessary. The connections for freight and passengers are such that it is a question whether any other crossing is desirable. A rigid enforcement of the law should furnish all the protection that is required. We are aware that in this position we take issue with high authority on this subject. At the same time the conditions of the traffic of Iowa are so different from those of New England that the same objections do not as fully apply.

HIGHWAY CROSSINGS.

The highway crossings at grade are 4,250; over, 48; under, 74; the number protected by gates and flagmen, 23. The number of bridges eighteen feet above the rail is 49; less than eighteen feet, 3. The low bridges are without any justification, and if not remedied soon some special legislation should require it. Any railroad company that deliberately leaves a bridge which on every freight train endangers the lives of its employes is guilty of negligence.

We do not expect that any material change will be made in the highway at farm crossings. Although desirable it is impracticable-

Three persons have been killed and four injured at crossings and stations during the year.

STATIONS.

The total number of stations on the roads is 727, or an average of one for $5\frac{1}{2}$ miles of road. This seems a fair index of the facilities offered for business.

PERSONS EMPLOYED.

The total number of persons employed directly is 13,518, while indirectly in working quarries, building masonry, getting out timber and ties, and other contract work a large additional number is furnished employment.

FENCING.

The total number of miles of fence built is 3,890, the number yet required is 2,738. It is important for the protection of property and the safety of trains that all the roads should be fenced as early as possible. Some of them do not earn money enough to justify the expenditure. These roads should be run at a lower rate of speed. Our law furnishes probably all the remedy that is necessary, and we can suggest nothing that might not work injury to the weaker roads.

EQUIPMENT.

The total number of locomotives in use on the roads is 976. Of these more than sixty per cent. are heavier than thirty tons. Several of the roads are putting on locomotives that exceed forty tons, with cylinders 18x24. The tendency seems to be markedly in the direction of heavy machinery. This will require very permanent road-bed and very perfect bridges and trestles. This tendency seems fully to keep pace with the improved condition of tracks, if not in advance of it. It also points to the fact that the grades of the Iowa roads are generally heavy and that the managers find means to increase the weight of machinery easier than to reduce grades. True economy, where the business is likely to increase, would seem to indicate expenditure in the latter direction as desirable. The transportation departments are usually satisfied with any expedient that enables them to handle their cars without delay. Of the total number of locomotives 364 are equipped with train-brakes; of passenger cars 488 are equipped with the Westinghouse brake.

The total number of box freight-cars is 15,095; stock-cars, 2,157; platform-cars, 7,479; conductors' way-cars, 505; other cars, 2,270; making a total of 29,057. The inter-state commerce is so largely carried by the cars of other lines, that it is impossible to determine how near this equipment meets the wants of the state.

During a rush of business the public are not always reasonable, and do not always remember that the average demands are all that the roads should be expected to meet.

TRAIN MILEAGE.

The total number of miles run by passenger trains is.....	6,649,187
Total number of miles run by freight trains is.....	15,871,380
Total number of miles run by mixed trains is.....	510,180
Total number of miles run by construction trains is....	1,445,726
Total mileage.....	24,543,199
Total number of passengers carried.....	7,511,770
Total number of passengers carried one mile.....	280,274,228
Total tons freight carried.....	6,804,338
Total tons freight carried one mile	1,514,083,462

This tonnage is incomplete, but is all that has been furnished by the roads and does not fall largely below the true amount.

TONNAGE CLASSIFIED.

The total tonnage of the roads is 6,804,338. Of this the percentage is as follows:

Grain.....	31
Flour.....	5
Provisions.....	1
Animals.....	8
Other agricultural products.....	1
Lumber and forest.....	18
Coal.....	10
Salt.....	1
Iron and steel.....	2
Stone and brick	2
Manufactured articles.....	1
Merchandise.....	20
Total	100

The data was incomplete, but we think this very close to the actual percentage.

The average rate of transportation of passengers is three cents per mile.

The average rate of transportation of freight per ton per mile we were unable to obtain accurately. The rates vary materially. On the Newton & Monroe road, 9.86 cents; Crooked Creek, 8.75; B. & N W., 5.90; S. C. & Pembina, 5.30; Des Moines & Fort Dodge, 4.76;

C., M. & St. P., 1.92; C. & N W., 1.70; C., R. I. & P., 1.57; St. L., Ott. & C. R. 1.37.

The average number of passenger-cars in a train..... 2
 The average number of freight-cars in a train.....14

AMOUNT OF TONNAGE THAT CAN BE HAULED WITH AN ENGINE OF A GIVEN WEIGHT.

The following roads report the net amount of freight they are able to haul on their grades, which will give some indication of the relative cost of running their freight trains:

NAMES OF ROADS.	Weight of engine in tons.		Net freight per ton weight of locomotive.
	Weight of engine in tons.	Net freight carried.	
Burlington, Cedar Rapids & Northern.....	36	180	5.00
Burlington & Southwestern.....	30	170	5.66
Chicago, Burlington & Quincy.....	38	180	4.74
Chicago, Milwaukee & St. Paul.....	30	140	4.66
Chicago & Northwestern, (no report).....			
Chicago, Rock Island & Pacific.....	36	219	6.08
Chicago, Clinton, Dubuque & Minnesota.....	33	570	17.27
Des Moines & Fort Dodge.....	26	160	6.15
Illinois Central.....	30	117	3.90
Kansas City, St. Joseph & Council Bluffs.....	32	400	12.50
Keokuk & Des Moines.....	32	220	6.90
Missouri, Iowa & Nebraska.....	23	240	7.27
Newton & Monroe.....	22	90	4.20
St. Louis, Ottumwa & Cedar Rapids.....	34	160	4.70
Sioux City & Pacific.....	28	360	12.86
Sioux City & Pembina and Dakota Southern.....	26	200	7.70
Sabula, Ackley & Dakota.....	28	158	5.64
Dubuque Southwestern.....	26	200	7.70
Crooked Creek.....	16	75	4.70
Des Moines & Minneapolis.....	16	100	6.25
Iowa Eastern.....	16	50	3.13

The simple statement that the foregoing table makes is sufficient to show that any inflexible tariff for carrying freight, cannot be adopted without working unequally on the various lines. The officers of the Chicago, Clinton, Dubuque & Minnesota road report that they can haul 17.27 tons net freight for every ton weight of engine, while the Illinois Central managers report but 3.90, or less than twenty-five per cent. of that amount. This is but one of the many problems that enter into the discussion of the railroad question, and a conclusion that these figures would lead to would be very far from correct. The former road does comparatively a light business, and probably runs its trains ordinarily with as little net freight as the latter. The Chicago,

Burlington & Quincy road reports but 4.74 tons hauled to every ton weight of locomotive, yet its business is so large that the Iowa division has earned 6.3 per cent. upon its capital and debt. If this has been done without greater depreciation of superstructure than is fairly chargeable to ordinary repairs, the company has been very successful with the grades it has been compelled to overcome.

ACCIDENTS TO PASSENGERS.

During the year, 17 passengers were killed from causes beyond their control; 3 from their own carelessness; 6 employes from causes beyond their control, 23 from their own carelessness. Of others, there were 3 killed at stations and highway crossings, 22 walking on track and trespassing, 6 stealing rides. There were 35 passengers injured from causes beyond their control, 10 from their own carelessness; 44 employes from causes beyond their control, 93 from their own carelessness; others, at highway crossings 9, trespassing on track 19, stealing rides 11. Total number killed, 80; injured, 223.

The list of killed and injured was materially increased by the accident near Altoona, on the Chicago, Rock Island & Pacific R. R., August 29, 1877, where 16 passengers and 2 employes were killed, and 19 passengers and 1 employe were injured. This accident occurred at night, on the grade descending to the Des Moines valley. The track had been re-laid with steel rails, the road-bed ballasted, and the trestle bridges replaced with masonry, generally arch culverts. An extraordinary storm, limited in width, passed over this region, carried away an arch culvert, and the train, evidently running rapidly, went into the stream. The extent of the storm was so limited that the train had encountered very little rain during the night, although on this basin the rainfall must have been large, the culvert having the capacity to safely pass a fall of rain of two inches per hour indefinitely over the entire surface drained by the storm.

TRAMPS.

This class of vagrants has been a source of annoyance to the roads and the public for the past two years. They take possession of trains and seriously embarrass the management of the roads. From their numbers they are not easily intimidated. This growing evil must be met; private property and the property of corporations must be protected by the strong arm of the law; or a sentiment will grow up that

will culminate in the undesirable form of protective associations outside of the law.

LAND GRANTS.

The Iowa roads have received from land-grants, by Congress, to aid in their construction, 4,069,942.56 acres. This differs materially from the report of the Register of State Land Office, but is mainly from reports of companies. From the report of the Register of the State Land Office, we learn that the Des Moines Valley Road (which represented what is now the Keokuk & Des Moines and the Des Moines & Fort Dodge roads) received 493,346.22 acres. Neither of the present companies is able to furnish any information with regard to the disposition of the lands, nor what was received from them. This land management seems to be on a par with the financial management that made one of these roads represent \$40,892 per mile in stock and bonds, after the original stockholders had their interest foreclosed and entirely swept away, and the other representing, to-day, a capital in stock and bonds of \$70,849! The two roads were favorably located, and the route light for construction and grades. They were probably built at a cost considerably below their bonded debt, or should have been. Neither is able to earn the interest on it. The Des Moines & Fort Dodge now earns about enough to pay the interest on one-half the bonded debt reported, which is about what it would now cost to build it.

The Burlington & Missouri River road received from grant 360,-072.96 acres, of which 38,966.77 remain unsold. The company has realized from sales \$2,175,313.10, has paid in taxes on the land, \$170,885.23, and for the management and sales in expenses, \$427,978.62.

The Chicago, Rock Island & Pacific road received from grant 550,193.51 acres, of which 299,428.86 remain unsold; has realized from sales \$1,907,838.38; has paid in taxes \$451,795.51, and for the expenses incurred in the management and sale of the lands, \$146,551.41.

The Cedar Rapids & Missouri River road received from grant 956,-597.40 acres, all of which has been sold, and realized \$1,020,559; has paid in taxes on these lands \$937,845.73. Without any explanation from the officers of this company, (which it is fair to presume they can give,) it would seem that this land-grant has not been judiciously managed. The Burlington & Missouri River road has realized, from 321,106 acres sold, \$2,175,313; the Chicago, Rock Island & Pacific, from 251,764.65 acres sold, \$1,907,838, while the grant to this com-

pany has, on 956,597.40 acres sold, realized only \$1,020,559.74, or a little more than \$1.06 per acre, the others, more than six dollars per acre. Less than one-third the land has paid the other two roads about twice this amount. The fact that \$937,845.73 has been paid in taxes on this land, would indicate that this large grant has been of little value to the company. It may be thought outside the province of this Board to discuss the management of this land-grant, but when the state as trustee conferred it upon this company, the expectation was, that the cost of the road would be diminished by the value of these lands when sold, and that the products of Iowa would be required to pay interest on that much less capital.

The Dubuque & Sioux City road (here we estimate from the report of the Register of the State Land Office, the officers of the company confessing their inability to furnish the information) has received from grant 444,161.96 acres. The Iowa Falls & Sioux City road received from grant 630,496.11 acres; has sold 292,228.31 acres, and realized from the sales \$1,455,152.18; has paid in taxes on the lands \$442,037.07, and for the management and sale of the lands \$166,547.41.

The McGregor & Sioux City Company has received 137,572.27 acres. The Chicago, Milwaukee & St. Paul is entitled to 167,500 acres. If it receives one-half the lands within the limits where its grant overlaps the Sioux City & St. Paul's, there will be an addition to this of about 94,500 acres.

The Sioux City & St. Paul road is entitled to 320,002.63 acres. There has been certified to the company 208,050.31 and the road has sold 125,508.72 acres for \$710,631.25. The conflict between these two companies where the grants overlap should be settled at the earliest time practicable, and the rights of each determined. The lands should be listed for taxation as soon as possible. The completion of the C., M. & St. P. to Sheldon entitles it to whatever inures from the grant.

The lands of the Sioux City & Pacific did not pass through the hands of the State as trustee. The grant amounted to 39,876.63 acres that were sold with other lands to the Missouri Land Company for \$200,000.

The large amount paid for taxes and charges on these lands makes it clear that none of the grants have been so valuable as the public have been led to believe. The true policy is to sell them to the settler soon after the roads are built at such prices as he can pay to improve them. This will reduce the interest charges on the roads, save taxation, and furnish business.

THE POOL LINES.

The three principal lines across the state, the Chicago & Northwestern, the Chicago, Rock Island & Pacific, and the Chicago, Burlington & Quincy roads, after a competition for the business between Chicago and the Union Pacific carried on about a year, formed what is known as the IOWA POOL. The basis of this arrangement was an equal division of the profits of the through business between the terminal points of the three roads, leaving to each the management of the local business. The Pool has lasted about eight years; is unpopular in our state, and the general impression is that the companies are preparing to break it. Yet it seems so closely connected with the interests of the roads, that its tenure is probably as strong to-day as ever. This may be changed should the Pacific roads practically make their eastern terminus at Chicago, by the purchase of one or more of the Iowa through lines. The details of the Pool are not generally understood, although the public know that there is a division of the profits of through traffic, above the cost of transportation.

We understand the arrangement to be this: the through business, without any solicitation on the part of the companies, takes either route, the rates being uniform; that each road carrying the business was allowed for operating expenses forty-five per cent. of the passenger, and fifty per cent. of the freight earnings, the remaining percentage being equally divided between them. The passenger business has been, we believe, slightly modified, so that all gross receipts from passengers going east and of travel buying tickets at Chicago going west are equally divided. In the through tickets from points east the first arrangement is preserved. The Pool and its rates have but little interest to the people of Iowa except so far as the local tariff is affected by it.

The practice that has been so much in vogue, since railroad competition became strong, of carrying through business at rates that were not remunerative, and making up the losses on through business, is, we think, a mistaken one. We see no simpler method of reaching a fair compensation for through traffic than that adopted by the Iowa Pool lines, and we believe that to break the Pool and open a warfare would be an unfortunate move. Under present circumstances, by reducing their grades and perfecting their roads, they will be enabled to reduce their rates on Iowa business, and then earn a fair interest on their investments. If the Pool is broken we think this questionable. We

look upon the Pool as the only agency that can compel the through traffic to bear, as it should, its proportion of the interest on the cost and the expenses of maintaining and operating the roads. This Pool does not, in our judgment, violate the provisions of section 1,297 of the Code of 1873, prohibiting pooling of earnings between parallel lines. The pooling points are Council Bluffs and Chicago ; the pooled business is inter-state commerce over which Iowa has no legislative control.

That capital honestly and wisely invested in Iowa roads, prudently and economically managed, should receive a fair interest on its investments, is but just and right ; the roads should not be required to do their work without reasonable compensation. At the same time a wrong is done the producer and shipper if the through business is carried at a loss, and the loss made up from local or Iowa business.

The courts having decided that the State has the power to regulate the roads, it is all important that this power be discreetly exercised; any regulation of the roads that the State makes should be based upon an intelligent understanding of the situation, as well as upon recognized business principles. It will then command the respect of the managers of the roads and the great body of the people.

We hold that capital is the product and representative of labor; that there is and should be no conflict between them; and that it should not be deprived of its legitimate earnings. At the same time we believe that it should share with the labor and industries of the country their prosperity and adversity. Holding this view we do not believe it right, when the agricultural products are a failure, or command a very low price, that the railroads are justified in raising rates to sustain dividends. We have not investigated the current reports of an advance in rates, but would suggest to the railroad companies the propriety of considering the recent advance of Iowa rates in this view of the situation. The roads should recognize the fact that their interests are, or should be, closely identified with the prosperity of those who depend upon them for transportation and furnish them their business.

Competition has for many years alternately excited and depressed prices, changing the home values of most farm products. What the country needs is reasonable, uniform, and steady rates, as every business interest is better served than by any rates subject to fluctuation. Every market should be accessible to the shipper, and the variation of rates should be due to its natural or acquired advantages. No arbitrary, unreasonable rates should be made to force business from the course it naturally seeks.

The combination of so many of the lines of road between Chicago and the seaboard into one great interest, or rather ownership, leads us to believe that further combinations will sooner or later follow and of larger proportions. When that time arrives, the period of railroad competition will, to a very great extent, have passed away, and the only check upon consolidated capital will be legislative control broader than state limits. This will call upon Congress for some plan, working in harmony with State legislation, that will do justice to capital, and at the same time insure to the country stable and equitable rates of transportation.

THE COMMISSIONER LAW.

Chapter 77, of the laws of the last General Assembly, known as the Railroad Commissioner Act, provided a new system of railroad control within the state. In the estimation of the legislature the laws previously enacted which were inconsistent with this chapter were repealed. Various systems of management and control had been adopted from time to time, but were deemed for the most part insufficient for the ends contemplated by the General Assembly. The results of their practical application had not met the just measure of legislative or popular expectation. While it was not, and is not, expected that any system yet devised would find acceptance among all the varied interests affected, private, public, and corporate, it was nevertheless believed that the substitution of what is popularly designated the "Commissioner System" for the laws theretofore in force, would prove to be more just, equitable, and beneficent. The experience of several of the other states whose legislatures had already taken substantially similar action, it is fair to presume, contributed somewhat to the change in public sentiment indicated by the new legislation, though it is probable that the controlling reasons were to be found in the conviction that the abrogated laws had proved partial, inequitable, and hurtful to the great majority of interests involved. The Commissioners do not forget, however, that the system they are called upon to administer is in some sense an experiment—certainly so in Iowa—and this, notwithstanding its use in many states for several years past. Yet they hold it to be too clear for dispute that it is generally accepted, by a large majority of the important interests upon which it bears, as much more effective for the various purposes contemplated by the principle of governmental control, than any or all others which have preceded it. The public desire and expec-

tation was and is for a system that would be an effectual guard against unjust discriminations, that would furnish to all shippers and patrons alike equal facilities and privileges, that would insure transportation of persons and freight on equal terms, that would grant to all such drawbacks, concessions, and special rates as might be allowed to any where the conditions are the same, that would effectually guard against any inequalities of rates or privileges where the circumstances were similar, and that would secure the patrons of railroads against unreasonable charges for the transportation of freight, for handling and storing it, for the use of cars, or for any other privilege or service afforded by them in the transaction of their business as railroad corporations.

It is neither desired nor desirable that the law should be in any particular oppressive upon the railroad corporations. That the Tariff Act of 1874 was oppressive and unjust in many respects will not be seriously controverted. Its enactment was the combined result of unjust and discriminative charges made by the railroad companies and the popular excitement created by exorbitant rates. It was a sovereign protest against them by the law-making power of the State, an assertion of legislative authority in protecting the people from what was deemed to be an encroachment upon their rights. Reflecting upon the conditions attending that legislation and the state of the public mind throughout the West at the time upon these and kindred questions, it is not surprising that the law was both crude and oppressive. In several important particulars it proved to be so partial and unjust that many of the advocates of the tariff system were driven to the acknowledgment of its hardships. While the Commissioners recognize the existence of a considerable and respectable portion of the people who still maintain the justice and necessity of such a law, they are nevertheless of the clear conviction that the Commissioner law is a vast improvement upon that which it superseded. And they are borne out in this view by the fact that in every State save one where the Tariff Act has been tried it has been repealed and the Commissioner law substituted in its stead. While thus assuming the relative excellence of the present system, the Commissioners are free to confess that much depends upon the action of the railroads themselves. If its provisions are obeyed in good faith, if there is no attempt by evasion or indirection to defeat its operation, if in short its letter and spirit are complied with without recourse to its penalties, all doubt will be removed as to its superiority. It may be proper here to say, however, that much also

depends upon the industry, discretion, and judgment with which the law is administered, and it is therefore upon the very threshold of their administration that the Commissioners discern and appreciate the delicacy and magnitude of the duties before them.

Preliminary to a consideration of matters to be definitely treated in this report, it is deemed advisable to make brief reference to the several States which have adopted the Railroad Commissioner system, together with the more salient features of their laws respectively. There are, we believe, eleven States wherein this system operates, to-wit: Connecticut, California, Illinois, Iowa, Massachusetts, Michigan, Minnesota, Missouri, New Hampshire, Ohio, Rhode Island, Virginia, Vermont, and Wisconsin.

In 1855 New York enacted a commission law, but it was abandoned a few years thereafter, but the Legislature exercises a somewhat limited control over the railroads within the State. Passenger fares, and not freight rates, are limited by statute, the maximum rate being three cents per mile on all the roads except the New York Central & Hudson River Company, which is limited to two cents a mile between Albany and Buffalo, and two cents in summer and two and a half in winter from Albany to New York.

The Connecticut Commissioners have no control over the matter of fares and freights, their duties having reference to the convenience, comfort, and safety of the public.

Illinois enacted her Commissioner law in 1871, under which the several roads were classified upon earnings. The railroad companies defied the law, and issue being made the law was declared unconstitutional, on appeal to the Supreme Court, for want of proper distinction between just and unjust discrimination. An act was passed in 1873 defining what should be *prima facie* evidence of unjust discrimination, and placing the burden of proof upon the companies. The Commissioners prescribe the freight rates which are held to be binding until overturned by a competent jury, the verdict being limited to each particular case.

The present Commissioner law of Massachusetts was enacted in 1869. The Board exercises only a limited supervisory control over the railroads, and report annually to the legislature such "suggestions as to the general railroad policy of the Commonwealth, as to the condition, affairs, or conduct of the railroad corporations, as may seem to them appropriate." In their fourth annual report the Commissioners reported against the enactment of a fixed schedule of tariff rates, and

this position has been several times repeated in their subsequent reports. This recommendation following several years of observation and investigation in one of the oldest States in the Union, whose local transportation was exceptionally large and varied, has been acted upon to this time, and as the Commissioner system has served to such admirable acceptance with both the public and the railroads it is probable that it will be adhered to in the future. We are constrained to believe that much of the best features of the Commissioner system is due to Hon. Charles Francis Adams, Jr., who has held the office of Commissioner since the enactment of the law some nine years ago.

Michigan adopted the Commissioner system in 1873, and no schedule of rates has ever been enacted. From the information obtained the Commissioner advised against the adoption of any restrictive legislation, holding to the opinion that it was wiser to aid in the development of the transportation facilities of the state than to discourage them by unfriendly legislation. As in the other states named the Commission is enjoined by law to collect and compile information and data touching the operation of railroads and the safety and convenience of the patronizing public.

Minnesota began her experience under the Commissioner system in 1871, which established fixed freight rates, but the Commissioner was powerless to enforce its provisions. Three years later an amended law was passed enlarging the Commission to three members and clothed them with authority to enforce the law by the institution of suits at law. They were also empowered to fix a tariff of rates for both passengers and freight. Discrimination was prohibited. In their first report this new Board of Commissioners reported that all the railroads in the state had conformed to the tariff rates, although much complaint was made against that provision of the law requiring no greater charge to be made for a given distance on any part of a road than for an equal distance on any other part of the same road. So general were these complaints that the legislature repealed the tariff schedule in 1875, leaving to the Commissioners the work of obtaining every form of statistical information relating to the transportation problem, and the presentation of suggestions touching the management.

Missouri, in 1875, enacted a law nearly identical with what is popularly called the "Potter Law" of Wisconsin. It provides for the appointment of three Commissioners who are required to make annual report to the legislature upon the financial, commercial, and economic affairs of the railroads, to enforce the laws with regard to safety of

management, and to prosecute all violations of the law, but the Commissioners have been considerably embarrassed for lack of means to enforce the provisions of the law.

The New Hampshire law provides for a Commissioner with powers limited to the collection of transportation statistics, the condition of the railroads and their equipment, and the general comfort and safety of the public. Annual reports are made.

Vermont has a law similar to that of New Hampshire.

Virginia has a law regulating the railroads of that state, prohibiting discrimination and imposing severe fines for any infraction of the law. It has a Commissioner who exercises supervision over the roads and guards the interests of the public.

Wisconsin, in 1874, enacted the "Potter Law," which prohibited unjust discriminations and provided maximum rates and an elaborate classification of railroads and the transportation upon them. Its requirements upon the railroads were exhaustive and rigorous, so much so as to challenge the undisguised defiance of the railroad companies. New railroad enterprises were checked, some partially completed lines were paralyzed, as it was found that under the schedule rates they were unable to meet operating expenses, to say nothing about interest on their bond debts, and stock dividends. Under this law they were clothed with little if any discretion, and hence the want of elasticity made the law very onerous under the fluctuations of transportation, traffic, and trade. The experience of a single year impelled the Commissioners to recommend very material modifications of the law, which the legislature subsequently enacted. (Rates repealed.)

The Iowa Commissioner law, given in full in another part of this report, was enacted by the XVII. General Assembly and became operative April 1, 1878. This act repealed the railroad tariff law enacted by the XV. General Assembly, found in chapter 88, except sections 1, 2, and 7. These excepted sections provide for the classification of all the railroads in the state according to the gross amount of their respective annual earnings within the state, per mile, for the preceding year. These classes are designated "A," "B," and "C," and the roads thus classified are restricted in their charges for passenger fares only to three cents, three and a half cents, and four cents respectively per mile. Section 7 provides that each railroad corporation in the state shall, in the month of January of each year, make and return to the Governor a statement of its gross receipts on its entire road within the state for the year preceding, and ending with December 31, which

statement shall be verified by the oath of the president and superintendent of the roads respectively. When, on examination by the Executive Council, it shall be found that any railroad is entitled to a change of classification, the Governor shall issue a certificate to such corporation, assigning it to its proper class.

The Commissioner law makes it the duty of the Commissioners to exercise general supervision over all the railroads in the state, to inquire into any neglect or violation of the laws, inspect the several railroads as to their condition, together with their equipment, their conduct and management with reference to the public safety and convenience. Any dereliction of any railroad company in the performance of its lawful duties, in keeping its road, equipment, bridges, and station-houses in such repair as shall insure reasonable safety and convenience, shall be notified to said company by the Commissioners in writing. The Commissioners are also required to make similar notification when, in their judgment, any change in its rates of fare for transporting freight or passengers are necessary or reasonable. They are further empowered to examine the books and accounts of any railroad company; to examine under oath any officer thereof; to investigate any serious accident upon any railroad resulting in personal injury, or loss of life; to hear all complaints preferred by the lawful authorities of any city, incorporated town, or township, respecting charges for passengers or freights.

Such are the more general features of the laws enacted in the states named. While all these have Boards of Commissioners, there are several other states which have general laws empowering their legislatures respectively to amend or repeal railroad charters, and half a dozen whose constitutions expressly reserve to the legislature power to change or repeal charters at pleasure. It thus appears that the matter of railroad control by legislatures is, in some manner, very generally exercised in nearly or quite all of the states of the Union, and when to these facts are added sundry decisions of the highest state courts and of the Supreme Court of the United States, promulgated March 1, 1877, and known as the "Granger cases," all question of the right to control railroad corporations, in the way of regulative and restrictive laws, would seem to be removed. Besides the state laws herein mentioned, Congress has exercised restrictive control over all railways of an inter-state character, in 1873 enacting that—

No railway within the United States, whose road forms any part of a line or road over which cattle, sheep, swine, or other animals shall be conveyed from one state to another, * * shall confine the same in

cars * * for a longer period than twenty-eight consecutive hours, without unloading the same for water, rest, and feeding, for a period of at least five consecutive hours, unless prevented from so unloading by storm or accidental causes.

A penal fine of \$100 to \$500 is assessable by judicial proceeding for any violation of this law.

In this branch of their report, the Commissioners find their views upon the general subject of governmental regulation so well expressed in the first annual report of the Internal Commerce of the United States, by Joseph Nimms, jr., chief of the Division of Internal Commerce, that they venture to quote it:

It is undoubtedly true that some of the expedients adopted for the regulation of railroads have been ill advised, and in the face of economic principles, but the effect of such regulations is believed to have been, on the whole, salutary. In the light of experience, it is evident that the State cannot conduct the affairs of a railroad company as economically or as effectively as can the managers of the road acting solely in the interests of the proprietary. This is as true as that a man's best efforts cannot be brought out so long as he acts under any sort of duress; and yet, the success of civil government depends largely upon the moral influence of restraints upon personal liberty, where such restraints become necessary for the protection of personal rights, or for the maintenance of public order. In this view it is believed that the results of the governmental supervision over railroads, exercised in this country and in England, have been, on the whole, beneficial.

It is a much easier matter to point to the inconsistencies and defects of the particular methods adopted by States for regulating the railroads than it is to discover the full extent of the advantages which have resulted from such measures. The moral effect of public vigilance alone exerts a wholesome influence. The very crudity of some of the remedial measures adopted has perhaps led to the more speedy correction of abuses, and to the diffusion of useful knowledge in regard to the circumstances which environ the railroad problem. Although the regulations and restraints which have been adopted may have subsequently been set aside, yet they have had their desired effect, and the people have been brought to a better understanding of the relations of the railroad to the state and to the commerce of the country. Thus many erroneous impressions in regard to supposed acts of injustice on the part of the railroad companies have been corrected. The railroad companies have also been led to a knowledge of their responsibilities and duties to the public, and to realize the limits of their power.

As reformatory measures, the acts of legislatures have in a great measure effected the purpose for which they were enacted, although not always in the way intended. In some cases the railroad companies have been forced to explain their positions, and to defend themselves by furnishing information of great value. The result has been that in several states restraints have either been relaxed or abolished. The opinions expressed by the railroad commissioners of the state of

Wisconsin upon the subject are of especial interest in this connection, as in that state the experiment of railway regulations has been carried to its furthest extent. The commissioners say:

It is impracticable for the state to assume the actual management of railroads, or to wisely determine the multitude of minor questions of policy constantly arising in this department of the public service. Surely there is no apology for the exercise on the part of the state of any power over corporations which can be safely and as wisely exercised by the corporations themselves. There is no principle of American government so thoroughly or so properly established as that which limits the province of legislation at all times and under all circumstances to enactments for the general good, and which denies to government the right or the duty of unnecessary interference with private or public enterprise. * * * * There can be no sensible reason given why * * * that which has been termed the "barbarous thumb rule" should not be withdrawn as soon as the conditions are reached which would, through an enlightened public opinion created and sustained by complete business exhibits of the companies, establish mutual confidence between them and the people as to management.

It is now quite generally conceded that laws for regulating rates are useful mainly for the prevention of exorbitant charges and unjust discriminations when the effective competition of rival lines does not exist, and for the correction of other abuses.

Great Britain, whose railway system is second to none, employs the instrumentality of a Board of Commissioners in the management and regulation of her railroads. During the past forty years the British parliament has given much consideration to the question of regulating the railways, upward of 3,300 acts having been passed with this view. The net product of all this legislation, and the general discussions of the press throughout the realm, together with the large experience of so many years, is the present commission system. These three Commissioners possess powers in relation to the working arrangements between railroad companies; authority to hear and determine matters of complaint that may be referred to them of violations of the railway laws, in this respect possessing the jurisdiction of certain courts and judges authorized to pass upon complaints; power to hear and determine certain classes of differences between transportation companies; authority under prescribed limitations to fix and apportion through charges on freights passing over two or more lines of road; power to settle questions of terminal charges, the rates for loading, unloading, delivery, and other kindred services; power to call experts to their aid when in need of technical information, and to enforce the law requiring the publication of rates of transportation. This law is reported in an English Railway Manual, and in the press generally, to give great satisfaction to both the railroad companies and the people.

While the Commissioners do not feel called upon to discuss the relative merits of the different systems of restrictive and regulative con-

trol of the railways of Iowa, and while the hypercritical may think it indelicate in the Commissioners to commend the law which they are called upon to administer, they are nevertheless constrained by a clear sense of duty to declare their conviction of the superiority of the Commissioner system over any other of which they have any knowledge. This opinion for the most part is the product of many months of careful observation of its workings, of the notable decrease of friction between railroads and patrons, and of the general acquiescence of the railway companies in the requirements of the law as interpreted by the Board in all cases of complaint referred to them. To these considerations may be added the adoption of the system in so many of the states, together with the significant fact that while the various systems of control which it has superseded were unable to withstand practical experiment more than three or four years in any state—the tariff plan enduring only one to three years in most of the states adopting it,—the Commissioner system has undergone the severest tests for some eight or nine years, and grows in favor as it grows in years. The practical workings of the law up to this time indicate the wisdom of the Seventeenth General Assembly in enacting it. While it leaves the roads commercially free, it imposes certain restrictions, actual and contingent, which have resulted in their wholesome adaptation in the main to the just judgment of the people expressed through the legislature. That in many ways the duties of the railway corporations should be clearly defined by statute, and their relations to the people determined, is beyond question. The transportation of the products of a great agricultural state like Iowa is of too great importance to her people and their general prosperity to be left unregulated. That it is wise to draw a distinct line between police regulation and commercial regulation has, we think, been shown by the experience of Iowa and other states. Capital, ever sensitive and timid, is slow to seek investment in any country or state where it is not commercially free. Iowa needs the investment of capital for its further and full development, and if it may not offer liberal inducements for this purpose, it surely ought not to exclude it by unfriendly and enslaving legislation. The railway companies of the state have met the requirements of the present law in a frank spirit. But few changes in rates have been made except on short hauls which, under the tariff law, were undeniably placed at a losing price, while those for long hauls in some instances are even lower than under the old tariff law.

Referring to the general principles of railroad regulation, and to a

comparison of the arbitrary tariff system with the elastic Commissioner law, Mr. Charles Francis Adams, jr., one of the Massachusetts Railroad Commissioners, says in his recent book entitled "Railroads : " Their Origin and Problems :"

A great advance toward a better condition of affairs in this respect has, however, been secured during the last year through the action of the Iowa legislature in repealing the so-called "Potter" law, and substituting for it a commission practically organized on the Massachusetts plan. It will only remain for those who compose that commission to fairly try the effect of intelligent public discussion as a substitute for ignorant force. That the experiment should now be tried by them, and made to succeed, is of the utmost importance ; for if it does succeed the whole movement of the West will be advanced by one entire stage. The decision of the Supreme Court in the Granger cases having finally settled the legal relations of the parties, the discussions before this board and its consequent action may gradually establish them on a friendly and intelligible basis.

In view of all the purposes of a regulating law, we entertain no doubt that the Commissioner system embraces all that is good and avoids much, if not all, that is bad in all others thus far tried. And yet we do not desire to be understood that it is perfect, or that it may not be improved in many important details. Indeed there are several particulars, of which special mention is made in another part of this Report, in which the law, in the judgment of the Commissioners, is defective. While commending the system in its general features and scope, and while according to the railroad companies in the main ready acquiescence, in both letter and spirit, in the general requirements of the law and the recommendations of the commissioners, we are nevertheless constrained to take notice of the informal complaints made by merchants and shippers in various parts of the state, on account of the advance in local rates made by some of the principal lines crossing the state from east to west. This brings us to a consideration of one of the most vital features in the great problem of railway control.

INCREASE IN FREIGHT TARIFFS.

On or about the first of October last it was currently reported that some of the principal east and west railway lines crossing the state had advanced their rates on grain and such merchandise as is included in the several classifications of their tariff schedules, above those which had prevailed for the previous three or four years. It is a matter of doubt whether the rates for "short hauls" established by the Fifteenth General Assembly were "fair, just, and reasonable," as the statutory

tariff of 1874 compelled the railroads to carry "short-haul" freights at a very low price, and in some instances at an actual loss. It was not unreasonable to expect, therefore, that the railways would re-adjust their tariffs in this regard, yet the propriety of any general or considerable advance of local rates in a time of widespread business depression is, in the judgment of the Commissioners, of doubtful expediency. No complaints in regard to this reported increase of rates have been made up to this date, December 1, 1878, yet the matter has come to our notice in such manner that we have deemed it advisable to make brief reference to it.

Chapter 68 of the Fifteenth and chapter 77 of the Seventeenth General Assembly relate to the rail transportation and commerce of Iowa. They prohibit unjust discrimination, unreasonable charges, and unfair and extortionate rates. While the law does not define and declare specific rates, it does prohibit in good set phrase unreasonable and unjust discrimination. The Commissioners earnestly hope that the whispers of dissatisfaction on the part of merchants and shippers over this advance in rates may not develop into a definite and well-grounded complaint. The rapidly increasing commerce of Iowa demands every practicable agency for transportation and exchanges, and any attempt by discrimination to unjustly or oppressively interfere with or prevent the products of the state from seeking any market desired, or in any improper way to divert, limit, or repress the business of exchanges will arouse the indignation of the people. The railroad corporations of Iowa can hardly afford to challenge the suspicion of discriminating against any portion of the state or people, much less the actual fact. Any attempt to discriminate against the producing and commercial interests of any section or any industry should be jealously watched and guarded against, and will command the prompt action of the Commissioners whenever their attention is called to it in the manner contemplated by law.

RAILROADS AND TRANSPORTATION.

It will contribute greatly to a proper estimate of the railroad problem to give a passing glance at the aggregate extent, value, and commerce of the railroads. It is estimated that the total mileage of rail roads in this country is 80,000, and that at least eleven per cent. of this mileage may be added for sidings, switches, and spurs, making nearly 90,000 miles in all. It is also estimated that the value of these rail-

roads—the estimate being based upon their cost, as shown by their books—is \$4,500,000,000. Accepted estimates of the commodities transported by rail, place their aggregate value at about \$22,000,000,000. The value of the railroads is more than twenty times greater than the value of our foreign shipping trade, while the value of the commerce carried by rail in the United States is sixteen times greater. To those unfamiliar with the domestic or rail transportation of the United States, these figures will be startling. It is within the memory of many now living that all of our internal commerce was transported along the Atlantic sea-coast, the Gulf of Mexico, the chain of lakes, the navigable rivers, and two or three canals. Not more than twenty-five years ago nine-tenths of our domestic commerce was carried on by these agencies. Now seventy-five per cent. of our internal trade is transported by rail. About eighty per cent. of all the grain transported to the Atlantic seaboard goes by rail, notwithstanding its exceptional bulk as compared with the average of commodities comprising our commerce. Reflection upon the rapid growth and vast proportions of the railway traffic of the country, which has been developed for the most part within the past quarter of a century, will assist us in forming a correct judgment of the importance of the railway problem, and contribute much toward the formation of an enlightened and helpful policy. Stupendous as has been the development in the past, the future is likely to see yet greater strides forward, as the ratio of advancement appears to be constantly accelerating. It would seem, therefore, that too much stress cannot be laid upon this subject, as it already holds a foremost place among the questions challenging the attention of the legislature and the people.

IOWA RAIL TRANSPORTATION.

The Commissioners regret to say that they are unable to give even an approximation of the rail commerce of the state during the past railroad year—June 30, 1877, to June 30, 1878. This is rendered impossible on account of the delinquency of thirteen of the thirty-one railroad companies to furnish to this office any return whatever of their tonnage, while many of the others report the aggregate of their traffic in all of the states through which their lines run. For instance, the Chicago, Burlington & Quincy company report their actual Iowa traffic, while the Chicago, Rock Island & Pacific company report the aggregate of their business in both Iowa and Illinois, with no data by

which to determine the proportion belonging to each. The Chicago, Milwaukee & St. Paul also report their aggregate tonnage in the four States of Illinois, Wisconsin, Iowa and Minnesota. The companies failing to report their tonnage, in detail or in whole, as required by the Board of Commissioners, are the Chicago, Clinton & Western, the Burlington & Southwestern, the Chicago & Northwestern, the Iowa Midland, the Davenport & Northwestern, the Grinnell & Montezuma, the Iowa Railroad, Coal & Manufacturing Company, the Kansas City, St. Jo. & Council Bluffs, the Missouri, Iowa & Nebraska, the St. Louis, Ottumwa & Cedar Rapids, the Toledo & Northwestern, the Burlington & Northwestern, the Des Moines & Minneapolis, and the Waukon & Mississippi—thirteen of the thirty-one companies whose roads are in active operation. As the Chicago, Burlington & Quincy reported both their Iowa and their interstate tonnage, the Commissioners are justified in presuming that all the other inter-state companies could have done so. That they did not is occasion for sincere regret on the part of the Board, as it doubtless will be on the part of the whole state, for with such data at hand the Commissioners could have presented herein much information in classified form of the rail commerce of the state. For such information under this head as has been supplied, reference is made to table number XIII. in this report.

AVERAGE PROSPERITY OF THE LARGER LINES.

In another part of this report we have adverted briefly to the financial condition of the railroads in Iowa, their current operations, the relation of receipts to expenses, and kindred subjects. As there stated the net excess of earnings over operating expenses is \$4,415,051.41. This sum coupled with the net rental of leased lines aggregates the large sum of \$5,595,223.81, which gives a net product in earnings of \$1,345.98 per mile. This is equivalent to a ten per cent. return on a cost of construction at \$13,460 per mile. But as the average rate of interest on railroad bonds is only seven per cent., these net earnings represent seven per cent. return on a cost of \$17,497 per mile. We do not pretend that this postulate of cost is correct; indeed, it is quite certain their average cost is considerably greater. But it has been the habit of those representing the railroad interests in Iowa to strenuously maintain that their investments were non-paying. In the absence of definite and reliable data on this question the public have, perforce, accepted these unofficial representations, somewhat reluctantly it is true, yet for want of the actual facts they have been regarded as conclusive of the

question. The returns now made by them to the Board of Commissioners, on which data we base the foregoing calculation, to some extent not only dispel much of the doubts which have environed the subject, but establish the fact that about one-half of the roads in Iowa do pay an average of \$1,345.98 per mile. This calculation, and the returns on which it is based, refer to the operations for the last fiscal or railroad year, which is signalized by a degree of business depression and stagnation unparalleled in the history of Iowa railroads. Add to these considerations that their operations for the year mentioned were carried on under the low rates of the "Granger tariff," and the future by no means wears so forbidding an aspect. The Commissioners are fain to believe that with the steadily increasing commerce of the state, its yet rapid growth in population and settlement, together with the obvious purpose of the railroads to adapt their operations, facilities, and charges to a system of fair reciprocity with the public, railroad enterprises in Iowa will be quite as encouraging and inviting as those of any other character. When the widespread incubus of hard times shall have yielded to the advancing tide of a better day, of which there is now encouraging promise, railroads in common with all other enterprises, it is confidently believed, will realize the full measure of prosperity which their patience and merits challenge.

It should not be inferred however that railroad investments, as a rule, in our country are profitable. The report of the Bureau of Statistics, for 1876, states that at the close of that year the total bonds, stock, and debt of railroads in the United States amounted to \$4,775,000,000, and of this enormous sum 38 per centum, or \$1,800,000,000 is represented by railroads in default and hence unproductive to their owners. Many of the less unfortunate class of roads are able to pay the interest on their bonds only, making no dividends on their stock. The shrinkage in the aggregate value of railroads on this account is estimated at nearly fifty per cent. of their capital, a sum equal to the entire national debt.

RAPID GROWTH OF RAILROAD TRAFFIC.

In view of the exceptional depression in the general business of the country during the years subsequent to the panic of 1873, the public will be hardly prepared for any exhibit showing any considerable increase. Yet such is the case. In an official letter written by Hon. Joseph Nimmo, Jr., Chief of the Bureau of Statistics at Washington,

bearing date September 14, 1878, there are traffic statistics showing the number of tons of freight transported on five of the great trunk lines terminating at Atlantic seaboard cities, for the years 1873 to 1877 inclusive; also on two of the more important lines traversing Iowa, the Chicago, Rock Island & Pacific for the same year, the Chicago & Northwestern for the years 1874 to 1877 inclusive; and on the Union Pacific for 1873 to 1877 inclusive. This table shows, considering the "hard times" of the years mentioned, a very encouraging increase in the tonnage, and puts to flight the plea that the commerce and transportation traffic of the country were at a stand still. Deeming the exhibit as important in showing the steady growth of the railroad traffic of the state and of the country, we insert it here:

Statement showing the number of tons of freight transported on the New York Central Railroad, on the Lake Shore and Michigan Southern Railway, on the Pennsylvania Railroad, on the Pittsburgh, Fort Wayne and Chicago Railway, on the Baltimore & Ohio Railroad, on the Chicago, Rock Island & Pacific Railroad, and on the Union Pacific Railroad each year from 1873 to 1877 inclusive; and on the Chicago & Northwestern Railway for each year from 1875 to 1877 inclusive.

YEAR.	TONS CARRIED.							
	Lake Shore and Michigan Southern Railway.	New York Central Railroad.	Pittsburgh, Fort Wayne and Chicago Railway.	Pennsylvania Railroad.	Baltimore and Ohio Railroad.	Chicago, Rock Island and Pacific Railroad.	Union Pacific Railroad.	Chicago and Northwestern Railway.
1873.....	5,176,681	.....	2,316,568	9,998,794	640,265	1,286,966	487,484	.....
1874.....	5,221,267	114,678	2,299,120	9,118,419	752,256	1,399,364	482,806	.....
1875.....	5,022,490	6,001,954	2,496,148	9,787,176	872,101	1,117,727	501,410	3,153,815
1876.....	5,635,167	6,803,680	2,629,667	10,600,547	1,093,393	1,649,000	629,947	3,471,927
1877.....	5,513,398	6,351,356	2,690,735	10,438,394	1,047,645	1,650,408	776,112	3,413,398
1878.....	.....	.....	.....	.....	.....	.....	.....	3,911,261

The increase in traffic on the Lake Shore & Michigan Southern shows an advance of $6\frac{1}{2}$ per cent. from 1873 to 1877; that of the New York Central is about 4 per cent. from 1874 to 1877; the Pittsburgh, Fort Wayne & Chicago 16 per cent.; the Pennsylvania $4\frac{1}{2}$ per cent.; the Baltimore & Ohio $63\frac{1}{2}$ per cent.; the Chicago, Rock Island & Pacific 28 per cent.; the Union Pacific 47 per cent.; and the Chicago & Northwestern 24 per cent.

Referring to the traffic of the current year, of which there is of course no statistical information as yet, Mr. W. H. Vanderbilt, president of the New York Central & Hudson River Railroad Company, is reported to have said as follows:

In my opinion there will be sufficient business during the next six

months for all the railroads and the Erie Canal. The lines cannot now supply cars enough for the demands upon them. This week I have contracted for 800 new cars. The Erie, I am informed, has ordered 2,000, and many other lines are finding it necessary to increase their rolling stock.

Mr. Thomas Scott, president of the Pennsylvania Railroad Company, said:

The railroads are now very actively employed, and the number of cars is not great enough to move the freight offered as promptly as is desired. I believe there will be a steady improvement in nearly all branches of trade and industry. * * * The prospects of the leading railroad lines of the country are now good.

SUGGESTIONS AS TO SPEED OF FREIGHT TRAINS.

While the Commissioners hesitate to enter into indiscriminate recommendations as to the details of railroad management, they nevertheless do not shrink from so doing when in their judgment the general interests seem to require it. As has been remarked, the state "cannot conduct the affairs of a railroad company as economically or as effectively as can the managers of the road acting solely in the interests of the proprietary." The widest freedom as to their physical management by the proprietary is obviously necessary to the fullest development of the capacities of railroads, and to their most successful operation. But recognizing the importance of certain fundamental principles of transportation, as to which there can be but little dispute, the Commissioners may be pardoned for making the following suggestion, which they are disposed to think is not unimportant.

Speedy transit, whether of passengers or freight, within the range of safety, is of the very first importance. As reported to us the gross passenger, mail, and express earnings in Iowa are but a fraction removed from twenty-five per cent. of the whole, while the freight earnings are seventy-five per cent., or three times greater. These figures show the relative importance, pecuniarily considered, of the passenger and freight business. With only rare exceptions the passenger trains on all Iowa roads are run at as high a rate of speed as is desirable, being an average of about 22 miles an hour. The average speed of the freight trains is only 12 miles per hour. In view of the fact that the freight business comprises so large a proportion of the entire volume and value of transportation, the question arises whether the average speed of freight trains may not be increased. It is said that "time is money." The maxim nowhere has better illustration than when

applied to the business of commercial transportation. The value of the commerce moved daily by rail in our country is about \$70,000,000. Hence the loss or gain of a single day in the movement of so vast an amount of property is of no little importance to the commercial interests of the country. But a few years ago the speed of freight trains was less than now, the voluntary increase of which, by the railroads, being a recognition of its importance. Whether yet greater speed may not be attained without endangering the safety of freight trains, or incurring compensating loss by greater wear and tear, is a suggestion we presume to make, leaving the suggestion to the consideration of the railroads. Some of the railway companies are already contemplating the suggestion, and with this view are considering the question of using larger car wheels so as the more easily to overcome the resistance of such imperfections as there are in tracks. The suggestion we do not doubt will receive due attention from the railroad corporations.

IMPORTANCE OF THE RAILROADS IN A PROPERTY SENSE.

As to the value of the railroad property in Iowa, the Commissioners were not provided with such definite data by some of the companies as enabled them to determine the fact with accuracy. Nevertheless we have made somewhat careful estimates of the unreported companies, and feel confident that our valuation, made on the basis of the reports we have, is not wide of the truth.

The capital stock is.....	\$ 88,857,365.95
The funded debt is.....	61,342,767.33
Total.....	<u>\$150,200,133.28</u>

This sum, leaving out the amount of \$3,401,651.19 of floating debt, represents a valuation of \$36,949,80 per mile, which is probably a close approximation to their average cost. The valuation of the entire property of the state, as shown by the Auditor's last report, and which includes the property of the railroad corporations, is placed at \$404,670,044.00. As it is probable that this valuation represents only about one-third of the actual value, in order to show the ratio of the railroad property to the whole, we should place the valuation of the whole, other than railroads, at \$1,063,810,000. It appears therefore that the railroad property represents 14.12 per cent. of the entire property of Iowa. This calculation shows at a glance the great importance of the railway interest in a property sense in the state. It is nearly double in value that of the entire personal property, and is 21 per cent. of all

the land rated at the high valuation of \$21.00 per acre, or three times the assessed valuation. An interest so vast, and comprising so large a proportion of the whole property of the commonwealth, may well challenge the most careful attention and wise management on the part of the General Assembly. While it should be regulated with all due concern for the interests of the people, too much caution cannot be exercised in guarding against the oppression sometimes arising from popular excitements. The Commissioners find in the present relations between the people and the railroads in general a condition of mutual forbearance and trust, and felicitate the commonwealth upon the presence of a spirit which promises the best possible results to both.

RELATION OF THE RAILROADS TO THE INDUSTRIAL CLASSES.

Table number ten of this report, among other things, shows the number of persons in the direct employ of the railroads of Iowa to be 13,518. While we have no reliable data upon the point, it is very probable that there are 6,000 to 7,000 more in the indirect employ of the roads, cutting ties and wood, quarrying and dressing stone for bridges and culverts, mining coal, and otherwise performing labor the year round for the railroad companies, making 20,000 in all. As each adult male is reckoned in statistics of this and a kindred character to represent five persons holding a family relation, it would seem that there are 100,000 persons in round numbers—about seven per cent. of our entire population—who derive their support from the railroads in the state. If the number, as estimated by us in the employment of the railroads is correct, and it certainly cannot be wide of the truth, and if they receive an average of \$1.50 per day, the railways disburse to them annually the generous sum of more than eight millions of dollars! Thus do these corporations sustain a very important relation in an industrial way to the people of Iowa, and contribute not a little to the general prosperity. Any and every form of enterprise that contributes so largely to the steady maintenance and comfort of the industrial class is entitled to the consideration of the public authorities.

CLASSIFICATION OF THE IOWA RAILROADS.

Section 1, of chapter LXVII. of the laws of the Fifteenth General Assembly, establishing and defining the classification of the railroads of Iowa, was among the sections unrepealed by the Commissioner Act, except so far as it relates to rates of compensation for conveying

freight. The reports of the railroad companies to the Secretary of State in 1877, required some changes in the classification which were notified to them by authority of the Executive Council as required by law. This last classification is as follows:

CLASS "A" RAILROADS.

Chicago, Burlington & Quincy Railroad.
Chicago & Northwestern Railway.
Chicago, Rock Island & Pacific Railroad.
Kansas City, St. Joseph & Council Bluffs Railroad.

CLASS "B" RAILROADS.

Burlington, Cedar Rapids & Northern Railway.
Central Railroad of Iowa.
Chicago, Milwaukee & St. Paul Railway
Illinois Central Railroad.
Iowa Railway, Coal & Manufacturing Company.
Keokuk & Des Moines Railway.

CLASS "C" RAILROADS.

Burlington & Northwestern Railway.
Burlington & Southwestern Railway.
Chicago, Clinton & Western Railroad.
Chicago, Clinton, Dubuque & Minnesota Railroad.
Crooked Creek Railway.
Davenport & Northwestern Railway.
Des Moines & Fort Dodge Railroad.
Des Moines & Minneapolis Railroad.
Dubuque Southwestern Railroad.
Iowa Eastern Railroad.
Missouri, Iowa & Nebraska Railway.
Newton & Monroe Railroad.
Sabula, Ackley & Dakota Railroad.
St. Louis, Kansas City & Northern Railway.
St. Louis, Keokuk & Northwestern Railway.
Sioux City & Pacific Railroad.
Sioux City & Pembina Railway.
Sioux City & St. Paul Railroad.
Toledo & Northwestern Railway.

This classification is based upon the gross annual earnings per mile of the several roads: all roads earning \$4,000 per mile annually being assigned to class "A;" all whose gross earnings are \$3,000 per mile or any sum in excess less than \$4,000, being assigned to class "B;" while all other roads are assigned to class "C." These several classes are empowered by law to charge fares for transporting passengers at the

rate of three cents, three and one-half cents, and four cents per mile respectively. Of the class "A" roads of the previous year, the Illinois Central, in consequence of a reduction of earnings below the \$4,000 gross per mile for the year, was changed into class "B," and was therefore authorized to increase its passenger rates from three cents to three and one-half per mile, dating from the 4th day of July, 1878. Of the substantial equity of this system of classification there seems to be no rational question.

TAXATION OF RAILROAD COMPANIES.

The taxation of railroads is a question upon which there is considerable diversity of opinion, and as to which there are various systems in the several states. Our own state in the past has indulged in some experimentation, but the Fourteenth General Assembly enacted the present system, which, while sharply criticised as to the method of the distribution of the taxes by many of the municipal corporations of the state, has up to the present withstood the criticism and held its place on our statute book as a better and more equitable system than any which preceded it or which has been suggested in its stead. It is neither our purpose or province to discuss the merits of the several systems of railroad taxation, but rather to make simple reference to that now in operation, and to bring to general attention its practical results. In its proper place in this report the Commissioners have set forth this and all other laws relating to railroads, to which reference is made for details. The aggregate of the taxes levied in the state for all purposes for the year 1877 was \$10,559,271.80. It should be borne in mind that this sum is for all the purposes of government, local and state, and that 92 per cent. of the amount is voted by the local authorities, only 8 per cent. being tax for state purposes. The valuation of the railroad property for taxation purposes for 1877 was \$22,420,703, on which taxes to the amount of \$594,912.85 were paid. The ratio of this railroad tax to the entire tax-levy of the state, local and general, is 5.73 per centum. If the assessment of railroad property, however, was made on the same principle of valuation that is applicable to all other property, this ratio would be about 10 per cent. The amount of the taxes annually paid by the railroad companies since the substitution of the present law for that of 1872 is more than three times the sum paid by them under the old law.

CIRCULAR NOTIFICATIONS TO RAILROAD COMPANIES.

On the 8th of April, and soon after the organization of the Board of Commissioners, they issued Circular No. 1, addressing a copy to each railroad corporation operating a railway in this state, requiring the several companies to furnish this office, on or before the 10th of May following, a profile of their roads, detailing grades, elevations, curvatures, contemplated changes in grades, names of stations, length of sidings, double tracks, steel rail laid, description of bridges and culverts, names of streams crossed, annual reports of the roads from the beginning of construction, and maps of roads through the state. With few exceptions this circular was responded to with commendable promptness, while others, for want of the information desired, or a part thereof, or from negligence, complied at a much later day, or not at all in sundry particulars. This and subsequent circulars issued will be found in full in the Appendix to this Report.

June 6th, Circular No. 2 was issued calling the attention of the several railroad companies to the liability to accidents arising from the neglect of railway companies to fill the angles of frogs, guard rails, and switches, so as to prevent the possibility of the boot-heels of employes and others, from being caught in them in switching cars.

Circular No. 3 was issued calling the attention of all railroad companies to the provisions of section 14, of chapter 77, of the Acts of the Seventeenth General Assembly, requiring them, upon the occurrence of any serious accident upon their roads respectively, resulting in personal injury or loss of life, to give immediate notice thereof to the Commissioners, to the end that they might make due investigation thereof.

The Commissioners are happy to be able to state that up to this date no serious accidents have occurred on any of the railroads in Iowa requiring special investigation by them, a fact indicating the commendable care and prudence with which the companies guard against this class of mishaps. It is sincerely to be hoped that this fortunate exemption from accident may be unrelenting, and that the railway companies will continue their surveillance and other means for the prevention of injuries to employes and others.

PUBLICITY OF RAILROAD MANAGEMENT THEIR BEST SECURITY.

Until within a few years it has been the policy of the railroad corporations to conceal their management and business not only from public view, but frequently from the eyes of their own stockholders. This is now generally conceded to have been a mistaken policy, and the developments of recent years have shown it to have been pernicious as well. Concealment had the effect to inspire distrust, and distrust grew into a general want of confidence. Thousands of people were persuaded to invest their capital in these enterprises, many of them having but small means and being limited investors. The policy of secrecy on the part of the management aroused the suspicion of stockholders and of the public, and public sentiment at last became so strong that most of the better class of corporations have conceded the justice and necessity of publicity in order to the protection of their property from the suspicion and distrust which often produced damaging effects upon its value. The same policy of concealment prevailed for many years in England, but it has at last, as in this country, given way to the more healthful one of publicity. Relying upon the secrecy of their management many corporations have in years past found opportunity for mismanagement and frauds, and shameless scandals have now and then broken upon the astonished public, bringing wreck to the property, loss to the smaller stockholders, and injury to the communities where their lines run. The report of the Massachusetts Commissioners for 1875 devoted considerable space to this subject, and a subsequent legislature enacted a stringent law in accordance with the suggestions and recommendations. While the Commissioners of Iowa have no special recommendation to make on this matter, they take this opportunity to say that whatever may contribute to the most thorough and complete publicity of the affairs of railroad corporations can but prove of great ultimate value to the companies themselves, and work to the establishment of confidence in the public mind through the exercise of mutual trust between the companies and the people. As the diffusion of information upon all enterprises of a public or *quasi* public character is the surest check upon mismanagement, it is equally efficacious in securing public confidence, both being calculated to conserve the interests and protect the value of that to which they relate.

RAILROAD CONSTRUCTION DURING 1878.

Within the past year, in fact, during the last eight months, no less than five branches of main railway lines have been constructed and put into successful operation, and one company has extended its line over one hundred miles. These newly-constructed lines are as follows :

Chicago, Milwaukee & St. Paul extension from Algona westward	105	miles.
Avoca & Harlan Branch of the C., R. I. & P.....	13½	miles.
Atlantic & Audubon Branch of the C., R. I. & P.....	25½	miles.
Creston & Northern Branch of the C., B. & Q	30	miles.
Chariton & Indianola Branch of the C. B. & Q.....	33	miles.
Hastings, Sidney & Nebraska Branch of the C., B. & Q.....	23	miles.
Total.....	230	miles.

This addition to the amount of road reported in the Railroad returns to this office swells the aggregate in the State to 4,387 miles. During the preceding four years a fraction less than 310 miles was constructed, and hence the exhibit of the present year is very gratifying. If it is not the sure index of a general restoration of confidence among capitalists in railway investments, it is at least conclusive evidence of the steady and encouraging growth of Iowa trade, productions, and commerce. It suggests, also, whether the relaxation of our laws regulating railroads—the enactment of an elastic system of control in lieu of the arbitrary and inflexible law of 1874 known as the Tariff act—may not have served as a re-assurance that both the legislature and the people have no desire to cripple existing lines, or prevent such a multiplication of our railroad miles as our growing commerce seems to require. With no purpose to discuss the causes which have contributed to a revival of railway construction, the facts noted possess a significance that will not escape the observation of all reflecting men. It is certainly advisable that legislation unfriendly to the extension of the railroad system of our state shall be carefully avoided, and that all rational encouragement shall be enacted instead. Capital is the soul of business, and whatever serves to encourage its investment in the state, with just conditions and limitations, should be granted ungrudgingly and without hesitation.

RAILROAD COMMISSIONERS' CONVENTION AT COLUMBUS.

November 12th, of the current year, a national convention of the Railroad Commissioners of the several states was held at Columbus, Ohio—the session continuing two days. In the performance of their duties respectively by the Boards of the several states, no little embarrassment was felt from a lack of uniformity in the methods with which railroad corporations kept their accounts, and from the diversity of reports and the dates thereof required of the companies by the different states. As many of the lines of railroad were of an inter-state character, this lack of uniformity was found to work not only serious and needless hardship to the railroad companies, but tended to strip the reports themselves of much that would otherwise be of obvious value to the several Boards of Commissioners in collating statistical information concerning the railroads and the commerce of the different states, and especially for purposes of comparison. The diversity of railroad taxation was also deemed a matter that came within the advisory province of the Boards of Commissioners. These were the several matters considered by the convention, and deeming the action taken of much importance to the better success of the Commissioner system, and to both the railroads and the public, we insert in this report the more salient and suggestive features thereof.

The following states, with the names of the Commissioners, were represented:

Connecticut—George M. Woodruff, Geo. W. Arnold, J. W. Bacon.

Illinois—W. M. Smith, George W. Bogue, J. H. Oberly, and Secretary M. H. Chamberlain.

Iowa—Peter A. Dey, M. C. Woodruff, and Secretary J. S. Cameron.

Massachusetts—Charles Francis Adams, Jr., A. D. Briggs, E. W. Kinsley, and Secretary J. H. Goodspeed.

Michigan—W. D. Williams.

Missouri—John Walker, John S. Marmaduke, James Harding, and Secretary George C. Pratt.

Ohio—Wm. Bell, Jr., and Secretaries Sam. C. Bell and Frank W. Merriek.

Vermont—Myron W. Bailey.

Virginia—Thomas H. Carter.

Wisconsin—A. J. Turner.

Washington, D. C.—Thomas French, Auditor of Railroad Accounts.

A committee of five, to-wit: W. D. Williams, C. F. Adams, Jr., J. H. Oberly, P. A. Dey, and J. S. Marmaduke, were appointed to report subjects for action. After exhaustive discussion the following resolutions were adopted:

WHEREAS, It is of the utmost importance to the material interests of the country as well as the officials and holders of the securities of the railroad corporations, that the returns and reports of those corporations should fairly and correctly represent their doings and financial standing; and whereas this result can only be secured through a general uniformity in the methods in which the books of the corporations are kept, from which the returns are drawn; and whereas, finally, this result can best be arrived at through the voluntary co-operation of the representatives of those corporations; therefore

Resolved, That a committee of five be appointed to consider this subject and to mature a form of returns and system of uniform railroad bookkeeping, so far as the same is practicable, and that the said committee be instructed to invite Messrs. M. M. Kirkman, of Chicago, W. P. Shinn, of Pennsylvania, — Wilber, of Boston, C. P. Seland, of Cleveland, and Joseph S. Ford, of Missouri, and such others as to the committee may seem proper, as a committee of representative professional railroad accountants of the country, to co-operate with and advise them in the performance of their duty.

The committee of five created by this resolution comprises the following Commissioners: G. M. Woodruff, of Connecticut, G. M. Bogue, of Illinois, Thomas H. Carter, of Virginia, M. C. Woodruff, of Iowa, and A. J. Turner, of Wisconsin

The second resolution was as follows:

Resolved, That a committee of three be appointed to examine into and report the method of taxation as respects railroads and railroad securities now in use in the various states of the Union as well as in foreign countries, and further to report a plan for an equitable and uniform system for such taxation at the next meeting of this convention.

On this resolution the committee appointed were: C. F. Adams, Jr. of Massachusetts, W. D. Williams, of Michigan, and J. H. Oberly, of Illinois.

These committees were instructed to report at the next meeting of the convention, which is to be held on the second Tuesday in June, 1879.

It may be observed here that the first resolution had the unanimous approval of the convention. Although the legislature of Massachusetts had provided a uniform system of keeping railroad accounts, it was thought advisable that the several Boards of Commissioners abstain from the recommendation of a like enactment in their respective states, but refer the matter to a committee for investigation, and to a future

convention for concerted action, in the hope that the several states would see the importance of adopting a system which should be uniform among them all. We are clearly of the opinion that such uniformity of account keeping and of railroad reports, as is contemplated, will prove of incalculable advantage to the railroads, the Boards of Commissioners, the legislatures, and the public, and we are strongly of the opinion that it will be adopted by all the states, should the committee chosen by the Columbus Convention succeed in devising a satisfactory method.

PETER A. DEY,
JAMES W. McDILL,
M. C. WOODRUFF,
Commissioners.

ATTEST:

J. S. CAMERON,
Secretary.

COMPILATION

FROM

RAILROAD RETURNS.

TABLE I.
CAPITAL STOCK.

RAILROADS.	Miles.	Paid In.	Per mile.	Issued.	Common.	Preferred.	Amount realized.	Amount held in Iowa.	No. of stockholders.	No. of stockholders in Iowa.
Burlington, Cedar Rapids & Northern.....	402.16	\$5,500,000.00	\$13,676.60	\$5,500,000.00	\$5,500,000.00	00	\$5,500,000.00	00	00	00
Chicago, Clinton & Western.....	127.00	00.00	00.00	00.00	00.00	00	00	00	00	00
Burlington & Southwestern.....	142.00	1,793,700.00	12,621.00	1,793,700.00	1,793,700.00	00	1,793,700.00	00	395	254
Central Railroad of Iowa.....	180.44	*1,021,055.00	4,921,055.00	4,921,055.00	4,921,055.00	00	00	00	00	00
Chicago, Burlington & Quincy.....	1,620.50	*27,729,916.51	17,113.00	27,729,916.51	27,729,916.51	00	27,729,916.51	00	00	00
Keokuk Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Albia Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chariton Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Creston Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Villisca Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Red Oak Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Ml. & St. Paul.....	1,412.34	27,683,744.00	19,601.00	27,683,744.00	15,404,281.00	13,270,463.00	27,683,744.00	200.00	1,708	1
Sabin, Ackley & Dakota.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago & Northwestern.....	1,115.50	36,812,500.53	32,196.62	36,812,500.53	15,101,655.97	21,702,844.56	38,812,500.00	90,000.00	844	1
Chicago, Iowa & Nebraska.....	81.84	3,916,200.00	47,851.90	3,916,200.00	3,916,200.00	00	3,916,200.00	254,400.00	389	12
Iowa Midland.....	68.80	50,000.00	728.75	50,000.00	50,000.00	00	50,000.00	200.00	8	2
Cedar Rapids & Mo. River.....	274.01	7,620,000.00	27,809.20	7,620,000.00	6,850,400.00	769,600.00	7,610,000.00	67,500.00	287	30
Stanwood & Tipton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maple River.....	60.15	658,000.00	10,939.32	658,000.00	658,000.00	00	658,000.00	158,900.00	128	5
Chicago, R. I. & Pacific.....	685.96	20,180,000.00	32,869.50	20,180,000.00	20,180,000.00	00	20,180,000.00	78,400.00	1,795	8
Oskaloosa Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iowa S. & Mis. N.....	290.43	5,245,600.00	15,068.00	5,245,600.00	5,245,600.00	00	5,245,600.00	00	00	00
Indiana & Winterset.....	208.1	6,156,600.00	29,585.00	6,156,600.00	6,156,600.00	00	6,156,600.00	00	00	00
Davenport & N. W.....	180.45	3,420,000.00	21,280.00	3,420,000.00	3,420,000.00	00	3,420,000.00	4,600.00	29	19
Des Moines & Fort Dodge.....	57.2	4,000,000.00	45,872.00	4,000,000.00	3,000,000.00	1,000,000.00	4,000,000.00	00	00	00
Dubuque Southwestern.....	64.00	1,180,804.50	21,086.00	1,180,804.50	590,282.00	590,512.50	1,180,804.50	137,400.00	96	49
Fort Dodge & Fort Ridgely.....	12.75	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grinnell & Montezuma.....	13.62	150,000.00	11,000.00	150,000.00	150,000.00	00	75,923.69	160,000.00	588	588
Dub. & S. City.....	142.70	4,999,950.62	35,000.00	4,999,950.62	4,999,950.62	00	4,999,950.62	17,700.00	99	9
Iowa F. & S. C.....	183.69	4,625,000.00	25,175.28	4,625,000.00	4,625,000.00	00	4,625,000.00	89,800.00	200	14
C. F. & M.....	7.98	1,580,500.00	20,991.00	1,580,500.00	1,580,500.00	00	1,580,500.00	28,300.00	18	3

COMPILATION OF RETURNS.

81

Kansas City, St. Joseph & Council Bluffs.....	249.83	7,484,986.74	24,153.98	7,509,128.72	30,056.95	10,274,353.40	41,222.20
Keokuk & Des Moines	162.30	2,700,000.00	.....	2,700,000.00	16,666.67	6,625,000.00	40,892.67
Missouri, Iowa & Nebraska.....	85.00	1,800,000.00	.....	1,800,000.00	21,176.00	3,290,075.00	38,353.35
Newton & Monroe	17.00	.....	.....	.....	.....	85,000.00	6,000.00
St. Louis, Ottumwa & Cedar Rapids.....	43.30	3,256,320.00	1,149,359.77	4,405,679.77	.....	6,474,079.77	60,268.85
St. Louis City & Pacific	107.42	105,000.00	203,839.21	308,839.21	41,013.56	413,839.21	23,651.00
St. Louis City & Pembina	17.50	600,000.00	2,128,659.89	2,728,659.89	44,338.00	4,226,659.89	68,716.00
Dakota Southern	61.50	2,366,500.00	.....	2,366,500.00	25,210.00	5,666,500.00	45,882.00
St. Louis City & St. Paul	123.50	.....	.....	.....	.....	11,150.00	3,716.67
Toledo & Northwestern.....	3.00	.....	.....	.....	.....	.....	.....
NARROW-GAUGE.							
Burlington & Northwestern.....	23.06	.....	60,000.00	60,000.00	1,778.00	195,442.43	5,779.00
Crooked Creek Railway & Coal Company.....	8.00	.....	.....	.....	.....	71,500.00	8,935.00
Des Moines & Minneapolis	56.73	232,000.00	97,902.33	329,902.33	5,688.00	495,092.62	8,600.00
Iowa Eastern	19.10	270,000.00	10,050.00	280,050.00	14,660.00	.....	.....
Waukon & Mississippi.....	23.60	27,000.00	44,908.00	71,908.00	3,126.43	155,208.00	6,748.13
Totals		\$154,155,222.38	\$5,985,587.14	\$160,140,809.52	\$19,158.27	\$344,429,452.06	\$41,084.89

* Sold on Receiver's certificates to B. C. R. & N. Ry. Co., and no stock issued.

+ Includes all lines owned or worked by the Company.

† Estimated.

Iowa Railway, Coal & Manufacturing Co.	3.25	41,351.72	12,723.00	4,000.00	1,230.00	45,351.72	13,653.00	45,351.72
Kansas City, St. Jo. & Council Bluffs	249.83	9,204,365.30	39,542.52	1,107,018.33	4,672.85	10,371,783.63	41,515.37	2,234,772.19
Keokuk & Des Moines	162.20					6,270,351.09	38,705.87	6,270,351.09
Missouri, Iowa & Nebraska	85.00	1,757,466.83	20,676.08	141,832.88	1,608.62	1,899,273.71	22,944.70	336,170.50
Newton & Monroe†	17.00	85,000.00	5,000.00	00	00	85,000.00	5,000.00	55,000.00
St. Louis, Ottumwa & Cedar Rapids	107.42					6,338,788.12	49,700.07	3,066,364.63
St. Louis City & Pacific	17.50					210,000.00	12,000.00	
St. Louis City & Pembina	6.50					2,700,000.00	43,892.10	223,200.00
Dakota Southern	123.50					6,457,833.52	86,878.00	8,001,863.60
St. Paul & Northern Pacific	3.00	50,000.00	16,666.66	3,100.00	1,033.33	58,100.00	17,700.00	53,100.00
Toledo & Northwestern								
NARROW-GAUGE ROADS.								
Burlington & Northwestern	33.80	153,861.92	4,552.00	82,235.19	954.00	186,697.11	5,500.00	186,697.11
Crooked Creek Railway & Coal Co.	8.00	41,613.00	5,201.75	12,400.00	1,535.00	54,013.00	6,751.75	54,013.00
Des Moines & Minneapolis	56.73	452,395.46	7,387.90	47,647.00	883.00	500,142.46	8,790.00	500,142.46
Iowa Eastern	19.10							
Waukon & Mississippi	23.00	107,470.05	4,672.00	6,641.44	372.00	114,111.09	5,043.55	114,111.09
Totals		\$185,423,432.99		\$19,767,477.89		\$316,185,372.00		\$180,967,401.55

* Cost not returned—taken by Commissioners from stock and debt.
† Equipment leased.

TABLE IV.
EARNINGS.

RAILROADS.	PASSENGER DEPARTMENT.				FREIGHT DEPARTMENT.		Miscellaneous earnings.	Total earnings.	Proportion for Iowa.	
	Passengers.	Express.	Mails.	Total.	Per train mile.	Total.				Per train mile.
Burlington, Cedar Rapids & Northern.....	\$ 308,924.84	\$ 16,882.61	\$ 24,479.46	\$ 350,286.91	0.97	\$ 1,294,475.72	\$ 0.00	\$ 1,614,762.63	\$ 1,565,508.47	
Chicago, Clinton & Western.....	3,806.00	330.17	166.66	4,306.43	.....	5,531.93	3,403.03	13,241.41	13,241.41
Burlington & Southwestern.....	38,902.56	4,164.12	8,551.78	52,618.46	.46	134,866.56	470.48	187,955.50	119,351.75	
Central Railroad of Iowa.....	188,250.70	6,166.71	11,584.07	205,981.48	0.834	600,863.35	34,994.50	841,885.35	841,885.35	
Chicago, Burlington & Quincy.....	845,311.44	.....	.....	.....	.....	3,312,134.94	133,440.16	4,290,886.54	4,290,886.54
Chicago, Milwaukee & St. Paul.....	1,960,374.85	155,499.91	160,723.65	2,385,547.66	1.62	6,718,499.57	65,064.53	9,109,411.56	875,103.22	
Sabula, Ackley & Dakota.....	13,295.75	1,031.00	4,692.38	19,022.13	.67	58,356.50	1,211	529.74	77,908.37	
Chicago & Northwestern.....	2,973,107.06	247,987.52	263,559.96	3,484,655.11	1.38	10,064,867.38	77,360.90	13,617,116.42	3,429,179.15	
Iowa Midland.....	33,168.49	1,890.12	3,613.00	38,671.61	.89	48,860.27	189.98	87,721.86	87,721.86	
Chicago, Rock Island & Pacific.....	1,806,956.08	109,200.00	150,763.20	2,066,918.28	1.29	5,979,840.66	219,906.60	8,286,766.54	4,968,933.72	
Chicago, Clinton, Dubuque & Minnesota.....	149,841.53	3,331.01	13,044.00	166,216.54	.....	371,598.42	590,894.96	588,394.96	590,894.96
Davenport & Northwestern.....	69,146.81	2,622.47	7,506.44	79,275.72	.....	143,272.77	222,627.47	222,627.47	222,627.47
Des Moines & Fort Dodge.....	59,190.20	4,247.00	4,247.20	64,187.40	1.18	115,614.81	3,010.23	182,812.44	182,812.44	
Dubuque Southwestern.....	38,801.29	1,200.90	2,674.84	42,676.94	.....	57,075.00	2,355.16	102,107.10	102,107.10
Grinnell & Montezuma.....	853.89	50.00	.....	903.89	.....	2,173.59	.....	3,077.48	3,077.48
Illinois Central.....	420,296.51	21,327.38	34,655.80	476,279.69	.90	1,212,339.05	19,064.32	1,707,703.06	1,707,703.06	
Iowa Railway, Coal & Manufacturing Co.....	190.34	.....	.....	190.34	.10	971,112.21	45.00	9,425.34	9,425.34
Kansas City, St. Joseph & Council Bluffs.....	426,194.91	18,258.32	31,107.04	475,560.27	.....	.....	52,367.32	1,490,026.80	322,900.73
Keokuk & Des Moines.....	176,394.88	19,592.10	12,365.87	208,252.85	1.00	346,729.83	12,000.00	566,962.68	566,962.68	
Missouri, Iowa & Nebraska.....	24,977.45	758.03	4,200.10	29,935.58	.56	68,752.11	139.65	98,827.34	77,105.93	
Newton & Monroe.....	4,652.23	.....	.....	4,652.23	.23	18,434.75	.....	23,086.98	23,086.98
St. Louis, Ottumwa & Cedar Rapids.....	20,278.57	1,766.44	2,912.23	30,957.24	.....	38,740.98	12,025.50	81,723.72	81,723.72
Sioux City & Pacific.....	76,757.29	2,190.63	7,475.40	86,423.32	.77	149,908.14	47,506.87	283,326.33	283,326.33	
Sioux City & Pembina.....	51,456.37	2,167.76	6,100.58	59,724.71	1.55	172,822.27	1,843.45	293,890.43	37,405.00	

COMPILATION OF RETURNS.

85

St. Louis City & St. Paul	66,283.53	6,000.00	7,785.93	109,019.49	1.05	282,275.53	2.11	19,353.02	407,548.63	294,151.74
Toledo & Northwestern	1,069.66	100.00	300.00	1,369.66	.16	4,276.45	.47	*****	6,707.16	6,707.16
NARROW-GAUGE.										
Burlington & Northwestern	3,787.73	283.12	846.90	4,970.75	*****	10,249.24	*****	*****	15,149.99	15,149.99
Crooked Creek Railway & Coal Co.	440.23	*****	*****	440.23	*****	4,248.90	*****	*****	4,689.12	4,689.12
Des Moines & Minneapolis	80,554.73	1,472.80	1,555.00	83,913.53	*****	81,157.88	*****	*****	66,088.91	66,088.91
Iowa Eastern	1,804.90	70.79	981.72	2,968.41	*****	18,210.53	*****	*****	21,173.74	21,173.74
Waukon & Mississippi	*****	*****	*****	*****	*****	*****	*****	*****	17,400.00	17,400.00
Totals	\$9,819,118.44	\$ 62,703.09	\$ 768,194.24	\$11,213,949.56	*****	\$82,211,573.46	*****	\$ 685,602.08	\$44,119,285.04	\$20,714,496.07

* For 11 months.
† For 8 months.
‡ For 2½ months.

TABLE V.
OPERATING EXPENSES.

RAILROADS.									
Miles.	Maintenance of way, etc.	Motive power and cars.	Cond'g trans-	General expen-	Total.	Per mille of road.	Per train mille.	Proportion for Iowa.	
428.83	\$ 409,222.16	\$ 274,278.94	\$ 248,073.26	\$ 122,877.21	\$ 1,054,451.57	2.481	1.20	\$ 1,028,488.83	
10	8,800.00	8,876.40	7,468.00	1,193.00	12,862.40	1.286	.....	125,212.17	
142	218,706.50	107,757.55	182,485.41	17,702.00	569,618.68	2,084.00	1.02	569,618.68	
220.44	1,684,989.20	878,440.15	458,098.13	321,335.24	2,796,646.81	5,929.00	.....	2,796,646.81	
522.90	1,414,489.59	777,909.51	2,262,498.28	528,468.81	4,968,341.14	2,918.85	.....	557,715.97	
1,412.84	51,828.57	6,831.09	20,452.82	9,373.19	97,685.97	1,050.39	1.28	97,685.97	
88.00	1,681,285.02	1,041,191.37	3,818,983.91	716,832.50	6,754,305.80	4,278.71	.....	1,706,171.15	
1,654.96	64,118.88	10,944.86	85,508.10	7,008.39	117,574.73	1,708.98	1.83	117,574.73	
68.80	1,146,189.20	658,809.96	2,214,982.28	353,773.55	4,358,341.97	4,222.89	.....	2,836,054.43	
1,008.20	91,668.76	42,776.97	116,508.48	26,697.48	204,888.89	1,275.00	.....	180,335.83	
160.65	87.20	18,586.87	40,459.40	19,573.99	294,335.83	1,493.53	1.17	180,335.83	
56.00	315,408.47	187,478.77	378,488.85	154,552.89	97,514.20	1,741.00	.....	97,514.20	
402.16	380.15	656.52	3,142.40	2,282.94	1,010,868.98	2,513.00	.....	2,767.24	
8.25	380.15	656.52	3,142.40	2,282.94	6,411.11	1,972.00	.....	1,010,868.98	
249.83	878,882.22	128,250.38	454,219.05	114,100.91	1,074,952.56	4,302.78	.....	231,615.95	
162.20	110,734.99	46,860.81	171,441.45	64,547.63	418,320.46	2,580.33	.....	418,320.46	
85.00	42,728.14	16,851.89	80,517.61	12,851.82	101,960.46	1,109.40	.....	17,991.26	
17.00	5,623.59	105.25	6,640.86	2,014.09	14,383.29	846.07	.....	14,383.29	
48.80	64,205.71	18,408.19	76,815.92	19,367.48	106,510.00	2,455.00	.....	106,510.00	
80.47	48,588.46	21,912.68	86,128.90	18,729.26	178,097.30	2,230.68	1.10	178,097.30	
79.00	88,204.19	49,976.35	91,267.14	86,521.71	225,860.29	1,586.83	1.44	225,860.29	
147.50	1,428.00	3,012.16	8,012.16	142.00	272,060.39	1,731.00	1.11	140,966.18	
3.00	1,428.00	3,012.16	8,012.16	142.00	272,060.39	1,731.00	.....	4,582.18	

NARROW GAUGE.

Burlington & Northwestern.....	33.80	2,591.35	615.08	4,971.68	2,728.19	10,904.30	\$22.00	.45	10,904.30
Crooked Creek Railway & Coal Co.....	8	1,060.00	25.00	2,568.00	2,090.64	5,743.64	717.85	.90	5,743.64
Des Moines & Minneapolis.....	87.00	11,637.62	4,939.48	17,996.04	7,773.33	42,331.45	1,182.00	.....	42,331.45
Iowa Eastern.....	19.10	2,977.36	618.21	7,321.40	8,278.03	14,190.00	742.83	.....	14,190.00
Waukon & Mississippi.....	28.00	.....	.....	.....	.....	8,629.11	875.18	.....	8,629.11
Totals.....		\$7,876,042.61	\$3,744,677.28	\$10,192,997.91	\$2,564,028.44	\$25,028,662.84	.....	.....	\$12,565,950.28

- * For eleven months.
- † Includes 16 miles from Eddyville to Ottumwa and 13.8 miles from Grinnell to Montezuma; operated 9½ months.
- ‡ Includes branches to Keokuk, Knoxville, Leon, Hopkins, Clarinda, Nebraska City, and Council Bluffs.
- § Of road in Iowa.
- || Includes track from Marion to Cedar Rapids.
- ¶ And branches.
- ** Includes all lines operated.
- †† For two and one-half months.
- ‡‡ For eight and one-half months.

TABLE VI.
OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	Miles.	OPERATING EXPENSES.			EARNINGS.			DIFFERENCE.		Percentage of ex- penses to earn- ings.	Percentage of net earnings to cap- ital stock and debt.
		Total.	Per mile of road.	Per train mile.	Total.	Per mile of road.	Per train mile.	Earnings above ex- penses.	Expenses above earnings.		
Burlington, Cedar Rapids & Western.....	425.88	\$1,054,451.57	\$2,481.06	\$1.20	\$1,614,762.69	\$3,790.52	\$1.83	\$560,311.08	.....	67	04.6
Chicago, Clinton & Western.....	10.00	12,562.24	1,256.24	.....	13,241.41	1,324.14	.....	679.0	.....	86	.....
Burlington & Southwestern.....	142.0	187,184.53	1,318.00	.....	187,955.50	1,323.56	.....	770.97	9,239.02	105	.....
Central Railroad of Iowa.....	220.44	599,618.68	2,694.00	1.02	811,895.35	3,699.17	1.50	272,216.67	.....	88	00.3
Chicago, Burlington & Quincy*.....	522.90	2,796,646.81	5,359.00	.....	4,290,898.54	8,198.70	.....	1,420,691.14	.....	74	06.3
Chicago, Milwaukee & St. Paul.....	1,412.34	4,968,941.14	2,248.85	.81	9,109,411.56	3,528.64	1.42	4,141,070.42	.....	64	07.0
Sabula, Ackley & Dakota.....	98.00	97,693.97	1,050.39	1.28	77,998.87	887.70	1.21	19,777.6	.....	126	.....
Chicago & Northwestern.....	1,656.98	6,754,805.90	4,078.71	.82	18,617,116.42	8,640.58	1.66	6,862,310.62	.....	50	09.8
Iowa Midland.....	68.80	117,574.73	1,708.33	1.88	87,721.86	1,275.03	.99	29,852.87	.....	134	.....
Chicago, Rock Island & Pacific.....	1,008.20	4,398,204.97	4,322.89	.73	8,266,686.54	8,008.16	1.38	3,908,461.57	.....	53	09.4
Chicago, Clinton, Dubuque & Minnesota.....	208.10	277,647.59	1,345.05	.....	538,584.96	2,415.23	.....	260,937.37	.....	52	04.0
Davenport & Northwestern.....	180.65	294,888.39	1,271.00	.....	224,627.47	1,386.00	.....	17,788.58	.....	92	00.3
Des Moines & Fort Dodge.....	87.20	180,385.53	1,468.53	1.17	182,812.44	2,096.47	1.61	52,476.61	.....	71	00.8
Dubuque Southwestern.....	56.00	97,514.20	1,741.00	.....	102,107.10	1,823.00	.....	4,592.90	.....	95	00.2
Grinnell & Montezuma.....	13.62	2,767.24	203.00	.....	3,077.48	226.00	.....	310.24	.....	90	00.1
Illinois Central.....	402.16	1,010,988.98	2,512.00	.74	1,707,703.06	4,248.31	1.28	696,584.08	.....	59	04.2
Iowa Railway, Coal & Manufacturing Company.....	8.25	6,411.11	1,972.00	.....	9,425.34	3,099.00	.....	3,560.99	.....	64	05.9
Kansas City, St. Joe & Council Bluffs.....	949.88	1,074,952.56	4,502.73	.....	1,499,029.90	6,000.20	.....	424,077.24	.....	72	04.7
Keokuk & Des Moines.....	162.20	418,529.46	2,580.33	1.04	566,932.68	3,496.45	1.28	149,033.58	.....	74	02.1
Missouri, Iowa & Nebraska.....	85.00	101,950.46	1,198.40	.....	84,327.84	1,162.67	.....	8,560.99	.....	108	.....
Newton & Monroeville.....	17.00	14,383.29	846.07	.70	23,086.96	1,358.05	1.18	8,708.69	.....	62	10.2
St. Louis, Ottumwa & Cedar Rapids.....	43.80	106,510.00	2,455.00	.....	81,723.72	1,888.00	.....	24,786.28	.....	190	.....
St. Paul City & Pacific.....	80.47	178,697.30	2,220.66	1.10	283,524.33	2,988.94	1.45	104,629.03	.....	74	01.2
St. Paul City & Pembina.....	79.00	125,359.29	1,586.88	1.44	283,580.43	2,960.63	2.67	106,581.14	.....	54	09.8
St. Paul City & St. Paul.....	147.50	272,989.39	1,731.00	1.11	407,518.68	2,753.71	1.76	134,578.24	.....	68	08.0
Toledo & Northwestern.....	3.00	4,562.16	1,541.33	.51	6,707.16	1,769.05	.63	1,125.00	80	10.0

COMPILATION OF RETURNS.

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NARROW-GAUGE.											
Burlington & Northwestern	33.80	10,901.30	322.00	.45	15,149.99	449.00	.63	4,245.69	1,054.52	72	02.2
Crooked Creek Railway & Coal Company	8	5,743.64	717.95	.90	4,689.12	589.14				128	
Des Moines & Minneapolis	87.00	42,251.45	1,182.00		65,083.91	1,759.00		22,817.46		65	04.6
Iowa Eastern	19.10	14,190.00	742.88		21,173.74	1,006.00		6,983.74		67	102.5
Waukon & Mississippi	23	8,629.11	875.18		17,400.00	757.00		8,770.89		50	05.9
Totals		28,028,662.84			44,119,283.84			19,175,197.94	87,823.51		

* Iowa lines.
 † On all lines operated.
 ‡ For two and a half months.
 § Of stock and debt of leased lines in Iowa.
 ¶ On debt.
 ¶ For eight and a half months.

TABLE VII.

RAILROADS.	Miles.	Total Receipts.	Total Operating Expenses.
Burlington, Cedar Rapids & Northern.....	425.83	\$ 1,681,188.91	\$ 1,051,451.57
Chicago, Clinton & Western.....	10	18,241.41	12,562.40
Burlington & Southwestern.....	.....	187,955.50	197,184.52
Central Railroad of Iowa.....	220.44	841,835.35	569,678.68
Chicago, Burlington & Quincy.....	1,620.50	18,450,494.37	7,762,610.85
Chicago, Milwaukee & St. Paul.....	1,412.34	9,109,411.56	4,968,341.14
Sabula, Ackley & Dakota.....	93.00	77,908.37	97,685.07
Chicago & Northwestern*.....	1,656.96	18,617,116.42	6,754,305.30
Iowa Midland.....	68.80	87,721.66	117,574.73
Chicago, Rock Island & Pacific*.....	1,008.20	8,266,666.54	4,358,204.97
Chicago, Clinton, Dubuque & Minnesota.....	208.10	588,564.96	277,647.59
Davenport & Northwestern.....	160.65	222,627.47	204,888.89
Des Moines & Ft. Dodge.....	87.20	182,812.44	130,335.83
Dubuque Southwestern.....	56.00	102,107.10	97,514.20
Grinnell & Montezuma.....	13.61	8,077.48	2,767.24
Illinois Central.....	402.16	1,707,708.06	1,010,869.98
Iowa Railway, Coal & Manufacturing Company.....	3.25	9,425.34	6,411.11
Kansas City, St. Joseph & Council Bluffs.....	249.83	1,499,029.30	1,074,952.56
Keokuk & Des Moines.....	162.20	566,962.68	418,529.46
Missouri, Iowa & Nebraska.....	85.00	98,827.34	101,950.46
Newton & Monroe.....	17	23,066.98	14,383.29
St. Louis, Ottumwa & Cedar Rapids.....	43.30	81,723.72	106,510.00
Sioux City & Pacific.....	80.47	288,326.33	178,697.30
Sioux City & Pembina.....	79.00	233,890.48	125,359.29
Sioux City & St. Paul.....	147.50	407,548.63	272,999.39
Toledo & Northwestern.....	8	5,707.16	4,582.16
NARROW GAUGE.			
Burlington & Northwestern.....	88.8	15,149.99	10,904.30
Crooked Creek Railway & Coal Company.....	8.00	4,689.12	5,743.64
Des Moines & Minneapolis.....	37.00	65,068.91	42,251.45
Iowa Eastern.....	19.10	21,178.74	14,190.00
Waukon & Mississippi.....	23	17,400.00	8,629.11
Total.....		\$53,423,422.97	\$30,002,627.88

*On all lines operated.

†Operated 2½ months.

‡Iowa lines.

§Operated by St. Louis, Kansas City & Northern.

||For 8½ months.

COMPILATION OF RETURNS.

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OPERATING EXPENSES, INTEREST, AND RENTAL COMPARED WITH EARNINGS.

INTEREST & RENTAL.		Total Operat'g Ex- penses, Interest, and Rental.	Taxes paid in Iowa.	Excess of receipts over operating expenses, inter- est, and rental.	Excess of Operat'g Expenses, Inter- est, and Rental over Receipts.	FOR MILES IN IOWA.	
Paid.	Unpaid.					Excess of re- ceipts over op- erating ex- penses, inter- est, and rental.	Excess of oper- ating expen- ses, interest and rental over receipts.
\$ 335,709.99	.....00	\$1,890,161.56	\$ 39,814.41	\$ 290,977.35	.....	\$ 274,795.98	.....
.....00	.....00	12,562.40	*700.00	679.01	.....	679.01	.....
.....†	.....†	†197,184.52	*5,850.00	.....†	.....	9,239.02	.....
.....†	.....†	†569,619.68	20,007.63	†272,216.67	.....	272,216.67	5,239.22
2,264,624.82	.....	10,027,285.67	109,624.70	3,423,258.70	.....	1,104,610.56	.....
2,160,000.00	7,027.39	7,135,368.53	30,296.82	1,974,043.08	.....	343,480.80	.....
.....	.....	97,685.97	6,099.44	.....	19,777.60	.....	19,777.60
3,602,231.41	.....	10,356,537.21	106,478.50	3,260,579.21	.....	686,789.94	.....
108,400.00	.....	225,574.73	5,508.00	.....	187,852.57	.....	187,852.57
1,004,545.00	.....	5,362,749.97	118,677.95	2,903,916.57	.....	1,907,027.36	.....
.....	.....	277,647.59	4,251.43	260,947.37	.....	229,638.36	.....
2,273.16	85,500.00	292,662.05	11,669.53	.....	70,084.56	.....	70,084.56
65,520.00	.....00	195,855.83	8,000.23	.....	13,043.39	.....	13,043.39
.....	38,995.00	136,509.20	4,194.41	.....	34,402.10	.....	34,402.10
.....	8,000.00	10,767.24	*910.00	.....	7,689.76	.....	7,689.76
696,369.39	.....00	1,707,789.87	66,575.41	.....	36.81	.....	36.81
.....00	.....00	6,411.11	412.22	8,014.23	.....	8,014.23	.....
357,924.23	.....00	1,432,576.79	10,762.84	66,153.01	.....	14,289.05	.....
.....	193,000.82	611,529.78	17,299.94	.....	44,567.10	.....	44,567.10
.....	126,000.00	227,950.46	900.17	.....	129,128.12	.....	22,467.50
.....00	.....00	14,383.29	558.43	8,703.69	47,361.28	8,703.69	.....
22,575.00	.....	129,085.00	*8,464.00	.....	.....	.....	47,361.28
110,765.00	1,560.00	291,012.30	8,145.45	.....	7,685.97	.....	7,685.97
25,964.31	.....00	151,343.60	2,007.63	82,546.83	.....	19,481.05	.....
.....	244,339.89	517,339.28	8,589.78	.....	109,790.65	.....	60,384.85
.....00	.....00	4,582.16	120.83	1,125.00	.....	1,125.00	.....
10,444.28	.....	21,548.58	408.78	.....	6,198.59	.....	6,198.59
.....00	.....00	5,743.64	265.64	.....	1,064.52	.....	1,064.52
15,744.19	6,873.00	64,868.64	2,272.12	200.27	.....	200.27	.....
.....	22,404.00	86,594.00	562.91	.....	15,420.26	.....	15,420.26
1,080.00	.....	9,709.11	*690.00	7,690.89	.....	7,690.89	.....
\$10,784,281.23	\$33,729.60	\$41,520,688.76	\$694,912.65	\$12,556,051.83	\$663,267.62	\$4,923,687.81	\$ 508,686.40

* Estimated
† No interest reported.
‡ Unable to obtain the information.

TABLE VIII.
TRACK IN IOWA.*

RAILROADS.	Road owned.	Road leased.	Total.	Sidings.	Length of track computed as single track.	Steel rail.	Iron rail.	Gauge.
Bur., Cedar Rapids & Northern...	402.16	.....0	402.16	84.12	486.28	79.50	322.66	4:8 1/2
Chicago, Clinton & West'n.	27.50	.....0	27.50	.50	28.00	.....0	27.50	4:8 1/2
Burlington & Southwestern	78.00	.....00	78.00	3.70	81.70	.....00	78.00	4:8 1/2
Central Railroad of Iowa.....	190.64	.....	190.64	19.32	209.96	18.10	172.54	4:8 1/2
Chicago, Burlington & Quincy†	322.22	200.68	522.90	96.88	621.78	202.19	320.71	4:8 1/2
Chicago, Milwaukee & St. Paul.	247.72	.....00	247.72	21.25	268.97	11.58	256.14	4:8 1/2
Sabula, Ackley & Dakota.....	86.80	.....00	86.80	4.80	91.60	.....00	86.80	4:8 1/2
Chicago & Northwestern.....	8.50	416.75	425.25	60.00	485.25	221.92	203.33	4:8 1/2
Iowa Midland.....	68.80	.....	68.80	4.80	73.60	.....	68.00	4:8 1/2
Chicago, Rock Island & Pacific.	446.25	177.98	624.23	89.70	713.98	296.00	326.23	4:8 1/2
Chi., Clinton, Dubuque & Minn.	183.20	.....00	183.20	15.94	199.14	.....00	183.20	4:8 1/2
Davenport & Northwestern.....	160.65	.....00	160.65	8.55	169.20	.....	160.65	4:8 1/2
Des Moines & Fort Dodge.....	87.20	.....00	87.20	5.60	92.80	2.50	84.70	4:8 1/2
Dubuque Southwestern.....	56.00	.....00	56.00	4.00	60.00	.....00	56.00	4:8 1/2
Grinnell & Montezuma.....	18.62	.....00	18.62	.50	14.12	.....00	18.62	4:8 1/2
Illinois Central .....	.....0	402.16	402.16	81.61	483.97	28.61	373.55	4:8 1/2
Iowa Ry., Coal & Manuf'g Co.....	3.25	.....0	3.25	.80	4.05	.....00	3.25	4:8 1/2
K. C. St. Jo. & Council Bluffs.....	53.83	.....00	53.83	6.00	59.83	35.00	18.83	4:8 1/2
Keokuk & Des Moines	162.20	.....00	162.20	15.08	177.28	4.20	158.00	4:8 1/2
Missouri, Iowa & Nebraska.....	14.79	.....	14.79	.80	15.59	.....	14.79	4:8 1/2
Newton & Monroe.....	17.00	.....0	17.00	1.00	18.00	.....00	17.00	4:8 1/2
St. Louis, Ottumwa & C. Rapids.	43.30	.....	43.30	3.50	46.80	.....	43.30	4:8 1/2
Sioux City & Pacific.....	80.47	.....	80.47	8.87	89.34	.....	80.47	4:8 1/2
Sioux City & Pembina.....	12.90	5.70	18.60	.75	19.35	.....	18.00	4:8 1/2
Sioux City & St. Paul.....	57.25	.....00	57.25	3.49	60.74	1.94	55.81	4:8 1/2
Toledo & Northwestern.....	3.00	.....0	3.00	.40	3.40	.....0	3.00	4:8 1/2
NARROW-GAUGE.								
Burlington & Northwestern.....	23.00	.....00	23.00	.50	23.50	.....	23.00	3:00
Crooked Creek Ry. & Coal Co...	19.80	.....00	19.80	1.00	20.80	.....	19.80	3:00
Des Moines & Minneapolis.....	8.00	.....	8.00	1.50	9.50	.....	8.00	3:00
Iowa Eastern.....	56.73	.....00	56.73	3.85	60.58	.....	56.73	3:00
Waukon & Mississippi.....	19.10	.....00	19.10	1.60	20.70	.....	19.10	3:00
Totals	2,958.88	1,206.37	4,165.15	452.61	4,609.76	908.54	3,253.61	.....

*In this table, trackage simply leased is not included.

†Branches leased.

‡Sidings estimated.

TABLE IX.

BRIDGES AND CROSSINGS.

RAILROADS.										BRIDGES.						CROSSINGS.					
WOODEN.			IRON.			STONE.			WOODEN TRESTLE.		COMBINA- TION.		RAIL- ROADS.		HIGHWAY.						
Number.	Aggregate length, feet.		Number.	Aggregate length, feet.		Number.	Aggregate length, feet.		Number.	Aggregate length, feet.		At grade.	Over or under grade.	At grade.	Under track.	18 feet above track.	Not 18 feet above track.	Bridges.	At which are gates or flags.		
35	4,293		1	113		0	.....		565	38,989	6	1,771	7	.....	0	506	2	1	1	0
Burlington, Cedar Rapids & Northern	0	.....	0	0	.....	0	12	1,400	.....	0	.....	0	9	1	0	0	0	0	
Chicago, Clinton & Western	0	.....	0	0	.....	0	137	14,552	.....	0	.....	0	150	0	0	0	0	0	
Burlington & Southwestern	0	.....	0	0	.....	0	288	28,477	.....	0	.....	1	265	1	2	0	0	0	
Central Railroad of Iowa	0	.....	0	0	.....	0	.....	.....	.....	0	.....	0	.....	.....	.....	.....	.....	0	
Chicago, Burlington & Quincy	10	2,998	0	0	.....	0	656	77,857	.....	0	.....	5	0	646	8	0	0	8	
Chicago, Milwaukee & St. Paul	61	83,573	0	0	.....	0	178	127,811	.....	0	.....	4	0	234	0	0	0	0	
Sabula, Ackley & Dakota	54	7,941	.....	0	.....	0	5	2,486	.....	0	.....	5	0	149	3	3	0	0	
Chicago & Northwestern	59	15,828	30	6,546	8	676	915	119,500	13	3,564	6	.....	0	365	0	1	0	2	
Iowa Midland	0	.....	0	0	.....	0	114	7,600	.....	0	.....	2	1	92	4	1	0	0	
Chicago, Rock Island & Pacific	10	3,505	83	1,172	.....	0	812	84,264	.....	0	.....	10	2	498	21	29	1	10	
Chicago, Clinton, Dubuque & Minnesota	75	10,314	.....	0	.....	0	327	82,587	.....	0	.....	2	0	76	1	2	0	0	
Davenport & Northwestern	401	25,642	0	0	.....	5	.....	.....	.....	0	.....	6	3	173	4	9	4	0	
Des Moines & Fort Dodge	6	750	.....	0	.....	0	49	3,428	.....	0	.....	0	.....	66	0	0	0	0	
Dubuque Southwestern	43	2,668	.....	0	.....	0	49	1,056	.....	0	.....	2	.....	67	0	2	0	0	
Grinnell & Montezuma	0	.....	0	0	.....	0	.....	.....	.....	0	.....	0	.....	.....	.....	.....	.....	0	
Illinois Central	28	5,142	1	110	1	.....	614	51,229	.....	0	.....	5	1	382	3	18	0	0	
Iowa Railway, Coal & Manufacturing Co.	0	.....	0	0	.....	0	.....	.....	.....	0	.....	0	.....	*7	0	0	0	0	
Kansas City, St. Jo. & Council Bluffs	0	.....	0	0	.....	0	30	2,412	.....	0	.....	1	.....	36	0	0	0	0	
Keokuk & Des Moines	26	1,710	2	670	.....	0	277	14,991	.....	0	.....	5	0	*240	0	0	0	0	
Missouri, Iowa & Nebraska	209	10,180	.....	0	.....	0	.....	.....	.....	0	.....	2	0	*6	0	0	0	0	
Newton & Monroe	1	146	0	0	.....	0	31	2,430	.....	0	.....	0	.....	.....	.....	.....	.....	1	

• Estimated.

TABLE IX—CONTINUED.

BRIDGES.										CROSSINGS.																			
WOODEN.		IRON.		STONE.		WOODEN TRUSSES.		COMBINATION.		RAILROADS.		HIGHWAY.																	
Number.		Aggregate length, feet.		Number.		Aggregate length, feet.		Number.		Aggregate length, feet.		At grade.		Over or under grade.		At grade.		Over track.		Under track.		18 ft. above track.		Not 18 feet above track.		At which are gates or flagmen.			
9	1,263	0	0	0	0	0	7,590	0	0	0	0	3	0	89	0	0	0	0	0	0	0	0	0	0	0	0	0		
2	350	0	0	0	0	0	214	1	160	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	640	0	0	0	0	0	2,786	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	320	0	0	0	0	0	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
NARROW-GAUGE.																													
...	0	0	0	0	0	0	0	0	0	0	0	0	0	18	0	0	1	0	0	0	0	0	0	0	0	0	0	0	
4	80	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	2,446	0	0	0	0	0	3	170	0	0	1	0	0	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
...
...
...
...
1,218	189,552	54	13,942	383	5,566	5,356	517,904	20	5,475	79	8,450	48	74	49	3	28													
Totals																													

* Estimated.

TABLE X.

STATIONS, PERSONS EMPLOYED, AND FENCING.

RAILROADS.	STATIONS.		EMPLOYES		FENCING.			
	Total.	In Iowa.	Total.	In Iowa.	Miles built.	Miles needed	Cost per rod.	Total expense for.
Burlington, Cedar Rapids & Northern...	69	67	1,282	1,285	874	476	\$1.00	\$119,680.00
Chicago, Clinton & Western	2	2	13	13	2	6	.....	.....
Burlington & Southwestern	29	12	.....	.....	.....	.....	.....	.....
Central Railroad of Iowa	80	80	514	514	132	246	.68	*2,504.00
Chicago, Burlington & Quincy.....	278	92	8,978	3,799	511	.....	1.10	*10,482.00
Chicago, Milwaukee & St. Paul.....	244	68	6,550	1,080	178	66	.80	1,152.00
Sabula, Ackley & Dakota.....	29	29	230	230	229	54	...70	604.45
Chicago & Northwestern.....	298	70	7,000	1,615	730	120	.....	.....
Iowa Midland.....	15	15	160	160	4	184	1.81	1,487.20
Chicago, Rock Island & Pacific.....	168	97	5,508	2,028	1,100	45	.....	.....
Chicago, Clinton, Dubuque & Minnesota	27	25	485	475	70	.....	.....	.....
Davenport & Northwestern.....	29	29	.....	.....	53	268	.49	.....
Des Moines & Fort Dodge	13	13	138	138	4	167	.....	.....
Dubuque Southwestern.....	11	11	82	82	100	...00	.85	.....
Grinnell & Montezuma	2	2	9	9	4	22	1.00	.....
Illinois Central.....	59	59	883	884	198	.....	.....	.....
Iowa Railway, Coal & Manuf. Co.....	2	1	6	6	1	5	.....	.....
Kansas City, St. Jo & Council Bluffs.....	89	7	.....	140	81	22	.....	.....
Keokuk & Des Moines	30	80	579	579	152	173	.....	.....
Missouri, Iowa & Nebraska.....	18	4	108	10	1	28	.....	.....
Newton & Monroe.....	8	8	82	82	0	26	.....	.....
St. Louis, Ottumwa & Cedar Rapids.....	6	6	60	60	2	.....	1.06	700.00
Sioux City & Pacific.....	22	12	822	247	7	143	.....	.....
Sioux City & Pembina.....	13	4	120	17	1	83	1.00	820.00
Sioux City & St. Paul.....	15	8	.....	.....	1	110	1.00	820.00
Toledo & Northwestern	2	2	7	7	1	400	1.00	480.00
NARROW-GAUGE.								
Burlington & Northwestern	8	8	16	16	8	80	.....	.....
Crooked Creek Railway & Coal Co.	2	2	7	7	.....	16	.....	.....
Des Moines & Minnesota	14	14	80	80	1	110	.....	.....
Iowa Eastern	7	7	12	12	.....	38	.....	.....
Waukon & Mississippi.....	8	8	15	15	0	.....	.....	.....
Totals.....	1,480	727	83,190	13,513	3,890	2,788	.....	.....

* Evidently error.

† Estimated.

TABLE XI.

RAILROADS.	LOCOMOTIVES.				
	NO. WEIGHING MORE THAN			Total.	Equip'd with train brake.
	20 tons.	20 tons.	10 tons.		
Burlington, Cedar Rapids & Northern.....	16	21	0	37	26
Chicago, Clinton & Western.....	1	0	0	1	0
Burlington & Southwestern.....	0	5	0	5	0
Central Railroad of Iowa.....	14	8	0	22	9
Chicago, Burlington & Quincy.....	110	16	0	126	123
Chicago, Milwaukee & St. Paul*.....	16	6	0	22	4
Sabula, Ackley & Dakota.....	0	8	0	8	3
Chicago & Northwestern.....	188	151	5	344	111
Iowa Midland.....	0	0	0	0	0
Chicago, Rock Island & Pacific.....	185	48	1	229	44
Chicago, Clinton, Dubuque & Minnesota.....	4	8	0	12	5
Davenport & Northwestern.....	5	3	0	8	0
Des Moines & Ft. Dodge.....	0	8	1	9	4
Dubuque Southwestern.....	0	4	0	4	0
Grinnell & Montezuma.....	0	0	1	1	0
Illinois Central.....	38	16	0	52	4
Iowa Railway, Coal & Manufacturing Co.....	0	1	0	1	0
Kansas City, St. Jo. & Council Bluffs.....	11	20	0	31	14
Keokuk & Des Moines.....	11	6	1	18	6
Missouri, Iowa & Nebraska.....	5	0	0	5	0
Newton & Monroe.....	0	1	0	1	0
St. Louis, Ottumwa & Cedar Rapids.....	1	1	0	2	4
Sioux City & Pacific.....	2	11	0	13	3
Sioux City & St. Paul.....	5	8	0	13	4
Sioux City & Pembina.....	0	4	0	4	0
Toledo & Northwestern.....	0	1	0	1	0
NARROW-GAUGE.					
Burlington & Northwestern.....	0	0	2	2	0
Crooked Creek Railway & Coal Co.....	0	0	1	1	0
Des Moines & Minneapolis.....	0	0	4	4	0
Iowa Eastern.....	0	0	1	1	0
Waukon & Mississippi.....	0	0	1	1	0
Totals.....	608	350	18	976	364

*Evidently proportioned for Iowa.

EQUIPMENT.

CARS.										Kind of brake used on passenger cars.
Passenger cars.	Passenger cars with train brake.	Express and baggage cars.	Box freight cars.	Stock cars.	Platform cars.	Conductors' way-cars.	Other cars.	Total of cars.		
16	16	12	728	51	295	21	190	1,350	Westinghouse air brake.	
0	0	0	0	0	0	0	0	0	Hand.	
3	0	2	24	25	54	2	48	158	Hand.	
9	9	6	315	30	220	15	2	619	Westinghouse.	
116	116	63	5,218	359	1,925	176	787	8,663	Westinghouse.	
12	6	6	400	20	55	14	0	529	Westinghouse.	
4	4	3	100	50	25	3	0	185	Westinghouse.	
173	173	67	4,473	604	3,032	140	422	9,253	Westinghouse.	
0	0	0	0	0	0	0	0	0		
91	91	32	2,543	654	1,070	86	315	5,020	Westinghouse.	
9	9	4	196	144	78	4	2	449	Westinghouse.	
7	0	3	49	10	41	2	2	122	Hand.	
6	6	2	73	18	62	3	0	173	Westinghouse.	
2	0	2	37	0	33	2	19	95	Hand.	
1	0	1	0	0	1	0	0	2	Hand.	
21	14	15	0	0	0	0	0	1,085	Westinghouse.	
0	0	0	0	0	0	1	0	1	Hand.	
19	19	11	250	22	164	14	325	805	Westinghouse.	
12	12	5	202	100	132	10	73	552	Westinghouse.	
2	0	2	14	25	40	2	0	85	Hand.	
0	0	1	2	0	10	0	0	13	Hand.	
2	2	0	0	0	0	0	0	4	Westinghouse.	
8	4	6	73	20	45	6	4	162	Westinghouse and hand.	
10	7	4	295	0	93	0	42	440	Westinghouse and hand.	
3	0	2	49	0	26	2	19	101		
1	0	0	0	0	0	0	0	1	Hand.	
2	0	0	14	5	19	1	0	39	Hand.	
0	0	1	0	2	28	0	0	31	Hand.	
4	0	2	23	10	16	1	20	76	Hand.	
1	0	2	15	8	7	0	0	33	Hand.	
1	0	0	2	0	8	0	0	11	Hand.	
545	488	254	15,095	2,157	7,479	505	2,270	29,057		

TABLE XII.

RAILROADS.	PASSENGER TRAINS.		
	Miles run.	Average no. of cars.	Average tons weight.
Burlington, Cedar Rapids & Northern	359,519	3	286
Chicago, Clinton & Western	113,515	2	
Burlington & Southwestern	246,788	4	97
Central Railroad of Iowa			
Chicago, Burlington & Quincy	501,085	6	
Chicago, Milwaukee & St. Paul	81,652		
Sabula, Ackley & Dakota	28,383	2	100
Chicago & Northwestern	2,511,642	4	112
Iowa Midland	43,264	4	112
Chicago, Rock Island & Pacific	1,396,587	5	150
Chicago, Clinton, Dubuque & Minnesota	157,754		
Davenport & Northwestern	80,128	2	
Des Moines & Fort Dodge	54,522	2	
Dubuque Southwestern			
Grinnell & Montezuma		4	126
Illinois Central	826,754		
Iowa Railway, Coal & Manufacturing Company			
Kansas City, St. Jo. & Council Bluffs	78,485	4	115
Keokuk & Des Moines	207,897	3	90
Missouri, Iowa & Nebraska	53,210	2	
Newton & Monroe			
Saint Louis, Ottumwa & Cedar Rapids	35,291	2	93
Sioux City & Pacific	105,163	3	108
Sioux City & Pembina	38,498	2	66
Sioux City & St. Paul	94,600	5	120
Toledo & Northwestern			
NARROW-GAUGE.			
Burlington & Northwestern		1	
Crooked Creek Railway & Coal Company	0	0	
Des Moines & Minneapolis	44,500	2	45
Iowa Eastern			
Waukon & Mississippi			
Totals	6,649,187		

COMPILATION OF RETURNS.

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MILEAGE—TRAIN, PASSENGER, AND FREIGHT.

FREIGHT TRAINS			MIXED TRAINS	CONSTRUCT'N TRAINS.					
Miles run.	Average no. of cars.	Average tons weight.	Miles run.	Miles run.	Total mileage.	Number of passengers carried.	Number of passengers carried one mile.	Number of tons of freight carried.	Number of tons of freight carried one mile.
518,948	17	247	.....	179,256	1,057,723	287,634	9,037,309	1,000,526	54,048,609
119,533	15	.....	.....	.....	233,948	.....	.....	.....	.....
312,434	16	176	.....	69,000	628,222	193,094	5,765,672	300,721	26,220,283
2,152,762	15	.....	.....	.....	*2,743,847	.....	.....	.....	.....
399,576	.....	.....	135,795	36,688	*653,712	1,307,753	62,110,479	2,054,590	352,313,393
48,224	15	163	.....0	12,370	88,982	18,299	334,904	55,746	1,897,242
5,073,949	20	220	10,173	284,148	8,479,914	3,201,528	103,275,710	.....	† 597,575,038
44,955	20	220	.....	3,647	91,846	76,049	1,158,226	99,614	2,033,397
4,533,266	18	220	.....	557,817	6,487,670	1,547,814	61,270,208	1,768,118	857,259,086
133,338	.....	.....	22,500	58,725	372,317	87,572	3,963,033	235,853	14,577,349
80,128	.....	.....	27,231	.....	187,487	81,582	.....	77,043	.....
57,142	.....	.....	.....	15,003	120,667	45,616	1,396,807	66,945	2,424,257
.....	.....	.....	.....	.....	66,500	53,598	.....	33,851	.....
787,985	12	177	242,002	131,694	1,498,335	308,680	15,259,812	474,747	60,019,380
.....
74,396	18	214	.....0	91,250	244,081	.....	.....	.....	.....
194,564	13	136	.....	.....	402,461	157,078	5,486,556	202,985	16,396,424
53,210	12	.....	10,500	2,700	119,626	.....	.....	.....	.....
.....	5	70	20,463	.....	23,468	11,454	150,974	30,475	186,886
39,540	10	180	.....	.....	74,331	90,288	743,494	79,363	2,824,244
48,617	11	150	8,535	3,490	164,745	49,177	2,088,782	83,302	6,109,671
423,208	15	176	.....	.....	461,706	.....	885,217	66,413	3,256,525
136,400	17	212	.....	.....	231,000	44,463	2,223,002	152,323	15,781,914
.....	.....	.....	9,000	.....	8, 00	.....	.....	.....	.....
.....
.....	.....	.....	23,076	.....	23,976	8,592	138,731	5,501	171,208
9,894	.....	.....	.....	.....	9,984	1,468	5,532	6,069	48,552
29,500	.....	.....	.....	.....	74,000	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	10,123	.....
.....
15,871,538	.....	.....	510,180	1,445,726	24,543,199	7,511,770	280,274,228	8,804,338	1,514,083,462

* In Iowa.
† Whole lines.

TABLE XIII.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.
Burlington, Cedar Rapids & Northern.....	279,272	45,424	18,985	85,315
Chicago, Clinton & Western.....	.....	.....	.....	.....
Burlington & Southwestern.....	82,231	1,991	.....	20,425
Central Railroad of Iowa.....	.....	.....	.....	.....
Chicago, Burlington & Quincy.....	97,914	4,734	2,646	11,886
Chicago, Milwaukee & St. Paul.....	759,251	233,447	82,007	74,907
Sabula, Ackley & Dakota.....	11,575	178	524	10,553
Chicago & Northwestern.....	.....	.....	.....	.....
Iowa Midland.....	.....	.....	.....	.....
Chicago, Rock Island & Pacific.....	422,285	19,429	20,226	181,871
Chicago, Clinton, Dubuque & Minnesota.....	29,202	4,067	1,689	5,265
Davenport & Northwestern.....	.....	.....	.....	.....
Des Moines & Fort Dodge.....	26,269	231	24	11,213
Dubuque Southwestern.....	4,354	203	515	4,675
Grinnell & Montezuma.....	.....	.....	.....	.....
Illinois Central.....	152,420	12,009	2,332	49,118
Iowa Railway, Coal & Manufacturing Company.....	.....	.....	.....	.....
Kansas City, St. Jo. & Council Bluffs.....	.....	.....	.....	.....
Keokuk & Des Moines.....	64,896	1,473	3,509	20,375
Missouri, Iowa & Nebraska.....	.....	.....	.....	.....
Newton & Monroe.....	2,417	85	00	988
St. Louis, Ottumwa & Cedar Rapids.....	.....	.....	.....	.....
Sioux City & Pacific.....	29,432	702	358	7,575
Sioux City & Pembina.....	33,798	1,230	759	1,679
Sioux City & St. Paul.....	56,613	1,454	2,266	1,569
Toledo & Northwestern.....	.....	.....	.....	.....
NARROW-GAUGE.				
Burlington & Northwestern.....	.....	.....	.....	.....
Crooked Creek Railway & Coal Company.....	.....	.....	.....	.....
Des Moines & Minneapolis.....	.....	.....	.....	.....
Iowa Eastern.....	4,610	660	908	940
Waukon & Mississippi.....	.....	.....	.....	.....
Totals.....	2,062,339	327,987	56,778	488,154

TONNAGE CLASSIFIED.

Other agricul- tural products.	Lumber and for- est products.	Coal.	Plaster.	Salt.	Railroad iron and steel rails.	Stone and brick.	Manufactures.	Merchandise and other articles.	Total.
3,085	94,766	85,178		18,794	4,292		43,438	61,715	721,754
	25,421	128,385	1,650	1,887		4,774		33,027	300,721
	70,613	181,909			7,828	12,124	9,237	88,241	*1,390,387
29,239	847,187	91,517	0	20,787	37,725	41,638	30,812	856,202	2,054,590
48	8,080	15,458	77	504	218	2,802	442	4,989	55,748
									99,614
19,918	268,901	251,387	19,986	27,396	83,559	36,657	21,672	449,386	†1,768,118
3,228	43,710	12,160		7,984				128,550	235,858
1,920	8,008	11,167	1,092	656		335	820	5,800	66,945
128	6,210	679	27	836	55	14,427	482	1,629	33,851
5,495	83,591	62,161		6,024	54		4,832	96,111	474,747
9,435	21,824	29,729		1,783		5,573		33,348	191,750
37	746	25,620	0	68	0	93	0	420	30,475
1,541	34,337	3,289	488	2,110	2,811	870	3,065	21,982	106,599
837	13,189	1,629	78	488	20	913	1,799	9,972	65,418
	60,732	5,474						24,215	152,328
120		5,640						103	5,963
78	1,645	56	12	443			92	649	10,128
74,600	1,063,910	856,416	23,408	84,180	86,357	120,706	116,661	1,316,249	7,766,868

* 903,450 tons inter-state business.

† Whole line.

TABLE XIV.

RATES OF TRANSPORTATION.

[illegible]

TABLE XV.
ACCIDENTS TO PERSONS.

RAILROADS.	KILLED.			INJURED.			TOTAL.
	PASS'N- GERS.	FM- PLOYES	OTHERS.	PASS'N- GERS.	FM- PLOYES	OTHERS.	
	From causes beyond their own control.	From causes beyond their own control.	From their want of caution.	From causes beyond their own control.	From causes beyond their own control.	From want of cau- tion.	
	From their own mis- conduct.	From their own mis- conduct.	At stations and high- way crossings.	From their own mis- conduct.	From causes beyond their own control.	At stations and high- way crossings.	
			Stealing rides.			Stealing rides.	
			Trespassing on track, etc.			Trespassing on track, etc.	
							Killed.
							Injured.
Bur., Cedar Rapids & N.	0	0	2	0	0	3	5
Chicago, Clinton & W...	0	0	0	0	0	0	0
Burlington & S. W.	0	0	0	0	0	0	0
Central R. R. of Iowa...	0	0	1	0	0	4	5
Chic., Burlington & Q...	1	2	0	3	3	5	16
Chic., Mil. & St. P.	0	0	2	1	0	9	12
Sabula, Ack. & Dak.	0	0	0	0	0	0	0
Chic. & Northwestern...	0	1	3	2	0	9	15
Iowa Midland	0	0	0	2	0	0	2
Chicago, R. I. & P.	16	3	1	0	29	18	54
Chic., Clint., D. & Minn.	0	0	0	1	0	1	2
Davenport & N. W.	0	0	0	0	0	0	0
Des Moines & Ft. D.	0	0	1	0	0	1	2
Dubuque Southwestern.	0	0	0	0	0	3	3
Griener & Montezuma.	0	0	0	0	0	0	0
Illinois Central	0	0	2	3	6	18	26
Iowa Ry., Coal & M. Co.	0	0	0	0	0	1	1
K. C., St. Jo. & C. B.	0	1	0	0	0	1	2
Keokuk & Des Moines.	0	0	1	0	0	8	9
Mo., Iowa & Neb.	0	0	0	0	0	0	0
Newton & Monroe	0	0	0	0	0	1	1
St. L., Ott. & C. Rap.	0	0	1	0	0	2	3
Sioux City & Pacific	0	0	0	0	0	1	1
Sioux City & Pembina.	0	0	0	0	0	1	1
Sioux City & St. Paul.	0	0	0	0	0	2	2
Toledo & Northwestern.	0	0	0	0	0	0	0
NARROW-GAUGE.							
Bur. & Northwestern	0	0	0	0	0	0	0
Crooked Cr'k Ry. & C. Co.	0	0	0	0	0	0	0
Des M. & Minneapolis	0	0	0	1	0	0	1
Iowa Eastern	6	0	0	0	0	0	6
Waukon & Miss.	0	0	0	0	0	0	0
Totals	17	3	6	23	3	44	83

REPORT
OF THE
COMPANIES.
FOR THE YEAR ENDING JUNE 30, 1878.

REPORT

OF THE

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association, common.....	\$10,000,000.00
Par value of shares.....	\$100.00
Capital stock authorized by vote of company. [Number of shares, 55,000.]	
Capital stock issued, [number of shares, 55,000,] amount paid in,	5,500,000.00
Total amount paid in as per books of the company	5,500,000.00

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, also rolling stock, stations, buildings, fixtures, and all other property, including investments in stocks and bonds of other corporations.....	6,500,000.00
---	--------------

The property will probably earn interest (6 per cent.) at legal rate upon the sum stated. The road and appurtenances were purchased under foreclosure of mortgage, June 22d, 1878, and the capital stock above stated was issued to represent it.

DEBT.

Funded debt as follows:

First mortgage bonds, (due June 1, 1906, bear interest at five per cent., which is payable June 1 and December 1,) amount....	\$ 6,500,000.00
Total amount of funded debt.....	6,650,000.00

Unfunded debt incurred for construction, equipment, for real estate, or in any other manner, and how? See general balance sheet.

Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same: Minneapolis and St. Louis Railway Co., 7 per cent. interest, payable June and December...	150,000.00
---	------------

In consideration therefor, we have a perpetual lease of 12½ miles of railway (a part of the main line operated) extending from the Iowa line to Albert Lea, all in Freeborn county, Minnesota.

COST OF ROAD AND EQUIPMENT.

This railway and appurtenances were purchased under foreclosure of mortgage and sale, June 22d, 1878, by the purchasing committee, appointed by the bondholders of the Burlington, Cedar Rapids & Minnesota Railway Company, for \$170,000, subject to plan of reorganization agreed on by a legal majority of said company's bonds. The bonded debt of said B. C. R. & M. Railway Company being thereby scaled from \$10,400,000 7 per cent. gold bonds to \$6,500,000 5 per cent. currency bonds. Four years unpaid accrued interest on the old bonds was waived by the owners.

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line—extension or alteration of road.....	\$ 93,644.20
Branches—extension or alteration of road, specifying each: Pacific Division.....	133,551.66
Equipment.....	92,899.25
Machine-shops, machinery, and tools.....	8,591.66
New fences.....	13,028.63
Any other expenditures charged to property account, specifying same, new bridges and masonry, filling grounds, new sidings, water-tanks, and wells, and other improvements.....	39,967.93
Total.....	\$ 381,683.33

State the policy pursued by your Company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor?

The Company is now replacing worn out rails with steel, weighing 52 lbs. per yard. Truss bridges are replaced with new Howe Truss or Combination truss spans. We are ballasting with gravel and sand. Trestles are renewed or replaced with oak piling, with pine superstructure. All the foregoing items are charged to maintenance of way. New masonry and new fencing are charged to improvement account.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, FREIGHT, MAILS, AND EXPRESS.

	PASSENG'RS	FREIGHT.	MAILS.	EXPRESS.
July, 1877.....	\$23,433.11	\$46,265.05	\$1,995.01	\$1,615.99
August, 1877.....	27,063.16	82,889.65	2,071.80	1,600.83
September, 1877.....	38,150.67	152,639.64	1,918.42	1,517.17
October, 1877.....	29,411.29	138,262.40	2,177.24	1,681.87
November, 1877.....	23,991.16	111,531.61	2,096.63	1,365.85
December, 1877.....	25,808.37	100,275.21	2,096.64	1,373.84
January, 1878.....	23,165.09	138,691.60	2,225.16	1,329.68
February, 1878.....	21,881.71	122,268.27	1,841.56	1,204.16
March, 1878.....	26,988.66	94,751.07	2,071.77	1,329.68
April, 1878.....	23,129.49	88,982.99	1,918.42	1,246.02
May, 1878.....	22,294.88	113,793.46	2,071.80	1,329.68
June, 1878.....	23,607.25	74,124.77	1,995.01	1,287.84
Totals.....	\$308,924.84	\$1,264,475.72	\$24,479.46	\$16,882.61

Recapitulation of Earnings.

Receipts from all passengers.....	\$308,924.84
Receipts for express	16,882.61
Receipts for mails	24,479.46
Total receipts from passenger trains.....	\$350,286.91
Receipts from passenger trains, per train mile run [359,519 miles]:	
\$0.97.	
Total receipts from freight trains.....	\$1,264,475.72
Receipts from freight trains, per train mile run [518,948 miles]:	
\$2.43.	
Total earnings.....	\$1,614,762.63
Proportion for Iowa.....	[\$1,565,598.47]
Earnings per mile of road operated [425.9 miles]...	[3,790.52]
Per train mile, for passenger, freight, and mixed trains [878,467 miles]:	\$1.83.
Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage?	No.

Receipts other than Earnings.

Receipts from other roads (balances)	\$ 5,307.18
Receipts from rent of lots.....	5,945.34
Receipts from sale of real estate.....	1,236.00
Receipts from coupon and interest account	26,176.12
Receipts from all other sources, specifying same, (miscellaneous)	24,711.64
	\$ 66,376.28
Total receipts for the year.....	1,691,138.91

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses.)

Repairs of track—labor, and ballast.....	\$ 140,365.20
Repairs of track—supplies (exclusive of new rails).....	110,202.94
Repairs of bridges—labor and supplies,	42,686.47
Repairs of buildings—stations and water-tanks, etc.....	237.42
Repairs of telegraph.....	1,555.15
Repairs and additions to machine-shops, and machinery, cars, and tools.....	2,200.17
Tools for road-work.....	4,234.41
Road crossings, signs, and fences, etc.....	6,398.68
New rails, deducting old rails sold.....	85,337.25
Removing ice and snow.....	465.40
All other expenditures chargeable to this account.....	15,539.07
Total.....	\$ 409,222.16

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives—labor.....	20,503.25
Repairs of passenger locomotives—supplies.....	30,597.05
Repairs of freight locomotives—labor.....	40,271.95
Repairs of freight locomotives—supplies.....	61,119.90
Repairs of passenger, baggage, mail, and express cars.....	15,566.55
Repairs of freight cars—labor and supplies.....	83,516.52
Repairs of machinery and tools—labor and supplies.....	11,559.55
All other expenditures chargeable to this account.....	11,144.17
Total.....	\$ 274,278.94

Class 3.—Conducting Transportation.

Fuel and lights.....	4,043.57
Oil and waste.....	7,629.95
Wages of employes—conductors, enginemen, brakemen, stationmen (all grades), and clerks.....	174,144.60
Miscellaneous train and station expenses.....	21,124.41
Water supply.....	3,818.22
Telegraph operation and expenses.....	10,371.76
Loss and damage of goods.....	1,441.13
Injuries to persons.....	4,951.34
Damage for stock killed.....	12,998.35
Damages to property, including damages by fire.....	929.70
Hire of cars and mileage.....	4,447.85
All other expenses chargeable to this account.....	2,169.28
Total.....	\$ 248,073.26

Class 4.—General Expenses.

Salaries of the general officers of the company.....	40,408.82
General office expenses, including clerk-hire, rent, fuel, lights, etc.....	19,495.71
Insurance.....	2,000.00
Taxes in Iowa.....	39,314.41
Advertising.....	4,052.33
Printing and stationery.....	10,636.40
All other expenditures chargeable to this account.....	6,969.54
Total.....	\$ 122,877.21

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4)	\$1,054,451.57
Proportion for Iowa.....	\$1,023,438.32
Per mile of road operated.....	2,481.06
Per train mile for passenger, freight, and mixed trains, 878,467 miles, \$1.20.....	
Expense of running and management of passenger trains.....	132,071.96
Expense of running and management of passenger trains, per train mile, say.....	.36
Expense of running and management of freight trains.....	241,273.50
Expense of running and management of freight trains per mile, say.....	.46
Percentage of expenses to earnings, entire line, say \$0.65.....	
Net earnings per train mile, 878,467 miles, \$0.63.....	

GENERAL RECAPITULATION.

Total earnings.....	1,614,762.63
Total operating expenses	1,054,451.57
Net earnings—earnings above operating expenses.....	560,311.06
Total receipts above operating expenses.....	\$626,687.97

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year ..	335,709.99
Total interest liability for the year.....	335,709.99
Receipts above operating expenses and interest.....	290,977.35
Amount paid during the year for permanent improvements, and charged to cost of road	381,683.33
Amount paid during the year for permanent improvements and charged to operating expenses.....	.....
Other expenditures. See balance sheet.....	27,854.79
Dividends declared, ——— per cent for the year, amount.....	None.
Constr., Imp., and equip., '77, { Both incl'd in gen. }	\$250,302.61
Less net income, 1877 { balance sheet }	221,481.28
Deficit for the year	\$147,382.10
Total deficit.....	\$147,382.10

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

Cost of consolidated road, equipment, and property.....	\$11,495,800.00
Cost of 12½ miles of railroad in Minnesota.....	150,000.00
New Construction and Extensions—	
Amount expended to June 30, 1877	\$ 60,773.96
Amt. expended for year ending June 30, 1878...	227,195.86
New Equipment—	
Amount expended to June 30, 1877.....	10,526.29
Amt. expended for year ending June 30, 1878...	92,899.25
Improvement of Property—	
Amount expended to June 30, 1877	170,002.36
Amt. expended for year ending June 30, 1878...	61,588.22
Other Expenditures—	
On account B. C. R. & M. R. W. Co., reorganization, etc...	27,854.79
Coupon and other interest paid.....	335,709.99
General Assets—	
Burlington, Cedar Rapids & Northern bonds in possession of Company	504,200.00
Burlington, Cedar Rapids & Northern stock not issued....	4,500,000.00
Total	\$17,645,550.72

Cr.

<i>Capital Stock</i> —	\$10,000,000.00	
<i>Funded Debt</i> —Burlington, Cedar Rapids & Northern, currency bonds.....	6,500,000.00	
Minneapolis & St. Louis Railway. Gold bonds guaranteed by B., C. R. & N. Ry. Co.....	150,000.00	
<i>Unfunded Debt</i> —Current bills, pay-rolls, and accounts	\$134,274.07	
Bills payable	129,028.23	
Loan account.....	130,000.00	
	<u>\$393,302.30</u>	
Less amount of track material included in above amounts and of material on hand, in store, and in shops.....	179,386.17	213,916.13
<i>Less, Due from sundry railway companies</i> ..\$	8,138.66	
Due from express companies	1,150.00	
Due from United States Government..	5,985.16	
Due from station agents.....	19,748.05	
Due from sundry individuals	4,668.65	
Due from bills receivable.....	14,288.79	
Cash on hand.....	12,279.82	66,534.03
		<u>147,382.10</u>
<i>Income Account</i> —Balance, June 30, 1877.		
Net income.....	\$221,481.23	
Net earnings for year ending June 30, 1878.....	560,311.06	
Coupon and other interest.....	29,176.12	
Lease and sale of lots.....	7,181.34	
Coupon ticket balances.....	3,555.75	
Car mileage	1,751.43	
Miscellaneous resources, \$18,523.02; outstanding bond acc't, \$6,188.62	24,711.64	848,168.62
		<u>\$17,645,550.72</u>

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

- From Burlington to Wapello, October, 1869.
- From Burlington to West Branch, November, 1870.
- From Burlington to Nora Junction, October, 1871.
- From Burlington to Plymouth, January, 1872.
- From Postville to Oelwein, January, 1872.
- From Vinton to Traer, November, 1873.
- From Muscatine to Riverside, and Linn to Postville, Nov., 1873.
- Road as now operated to November, 1877.....

* Length of main line of road completed, from Burlington to Albert Lea, Minnesota	+ 241.66
Length of main line of road completed in Iowa.....	229.10
Branches owned by company, viz.:	
Milwaukee Division—Linn to Postville, length	94.14
Pacific Division—Vinton to Holland, length	48.13
Muscatine Division—Muscatine to Riverside, length.....	30.90
Total length of branches owned by company.....	173.17
Total length of branches owned by company in Iowa.....	173.17

* Eleven miles of track from Manly Junction to Northwood owned by Central Railroad of Iowa, and not included.

† Length in all cases given in miles and decimals.

RETURNS OF COMPANIES.

113

Total length of road belonging to this company	414.83
Aggregate length of sidings and other tracks not above enumerated.....	35.29
Same in Iowa.....	34.12
Aggregate length of tracks belonging to this company computed as single track	450.12
Same in Iowa	436.39
Gauge of track.....	4 feet, 8½ inches.
Total length of tracks belonging to this company laid with steel rails	[Weights per yard, 52 pounds.] 79.50
Total length of tracks belonging to this company laid with iron rails, including side tracks.....	370.62
[Weights per yard, 50, 52, and 56 pounds.]	
Name, description, and length of each road belonging to other companies, operated by this company, under lease or contract: We use eleven miles of the Central R. R. of Iowa, under a running contract.	
Wooden bridges, number of, 35; aggregate length, feet.....	4,263
Combination bridges, number of, 6; aggregate length, feet.....	1,771
Iron bridges, number of, 1; aggregate length, feet.....	113
Wooden trestles, number of, 565; aggregate length, feet.....	33,089
Culverts: Too many to enumerate conveniently; nearly all small, wooden box culverts.	

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	L'gth. Feet.	WHEN BUILT.
No. 6, south of Latty.....	Wooden Girder.....	Wood	48	July, 1877
No. 8, south of Latty.....	Wooden Girder.....	Wood	48	July, 1877
No. 9, south of Latty.....	Wooden Girder.....	Wood	48	July, 1877
No. 91, south of Elgin.....	Howe Truss.....	Wood	80	Oct., 1877
No. 82, south of Brainard.....	A Truss.....	Wood	55.5	March, 1878
No. 92, south of Elgin.....	Howe Truss.....	Wood	80	March, 1878
No. 90, south of Elgin.....	A Truss.....	Wood	55.5	April, 1878
No. 2, north of Burlington.....	Fink Combination	Iron and wood	150.5	April, 1878
No. 52, north of Columbus Junc.	Fink Combination	Iron and wood	150.5	May, 1878
No. 119, south of Cedar Rapids...	Fink Combination	Iron and wood	177.4	June, 1878

What railroads cross your road at grade in this state, and at what locality?

Chicago & Southwestern R. R. at Columbus Junction.
Muscatine Division of B., C. R. & N. R. R. at Nichols.
Chicago, Rock Island & Pacific R. R. at West Liberty.
Illinois Central R. R. at Cedar Falls
Chicago, Milwaukee & St. Paul (Algona Branch) R. R. at Nora Junction.
Chicago, Milwaukee & St. Paul (Mason City Branch) R. R. at Plymouth.
Illinois Central R. R. at Independence.

What railroads cross your road either over or under your grade in this state, and where?..... None.

Number of crossings of highways at grade in this state without protection..... 506

Number of crossings of highways at grade in this state at which there are gates or flagmen..... None.

Number of crossings of highways over railroad..... 2

Number of crossings of highways under railroad..... 1

Number of highway bridges 18 feet above track..... 1

Number of highway bridges less than 18 feet above track..... 1

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Rule 23: "All trains must come to a full stop four hundred feet from all crossings, at grade, of other railroads, and will not proceed until the conductor is satisfied that the track is clear." If the rule is obeyed, and due caution observed, it is believed to be sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? One long and two short sounds of the whistle and ringing the bell 80 rods before reaching a public highway, continuing the ringing until it is crossed. These precautions are ample if the traveling public heed the warning signs. No signals should be given. The public, then warned by the crossing signs, would be on the lookout. Accidents would be less likely to happen.

Number of stations.....	69
Same in Iowa.....	67
Number of persons regularly employed on all roads operated by the company, including officials, approximated.....	1,282
Same in Iowa, say.....	1,261
How many miles of fencing have you on your road in Iowa?	
Single fence.....	374.30
How many miles of fencing have you built during the year?	
Single fence.....	45.10
What was the average cost per rod? About.....	\$1.00
Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:	

8.110 miles.....in Des Moines county.	8.679 miles.....in Louisa county.
38.300 miles.....in Muscatine county.	2.495 miles.....in Cedar county.
15.953 miles.....in Johnson county.	21.889 miles.....in Linn county.
59.269 miles.....in Benton county.	33.550 miles.....in Butler county.
28.000 miles.....in Black Hawk county.	30.035 miles.....in Floyd county.
18.333 miles.....in Cerro Gordo county.	33.380 miles.....in Worth county.
18.718 miles.....in Grundy county.	23.481 miles.....in Tama county.
7.960 miles.....in Washington county.	54.318 miles.....in Buchanan county.
73.348 miles.....in Fayette county.	2.284 miles.....in Winnebago county.

Aggregate amount, 476.052 miles. Single fence.

ROLLING STOCK.

	TONS.
* Number of locomotives of more than 30 tons weight, exclusive of tender.....	16
Number of locomotives of more than 20 tons weight, exclusive of tender.....	21
Number of passenger cars, 8-wheel.....	16
Number of express, baggage, and mail cars.....	12
Number of box freight cars.....	723
Number of stock-cars.....	51
Number of platform-cars and coal-cars.....	295
Number of conductors' way-cars.....	21
Other cars as follows: 87 hand-cars; 100 push-cars; 3 iron-trucks; 1 sleeping-car; also, 1 wrecking train consisting of derrick-car, tool-car, and way-car; 3 snow-plows; 1 bridge building train consisting of pile-driver, derrick, and way-cars.....	197
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? 50 to 57 tons (with tender).....	180
Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used? 30 tons.....	6

* Give the weight of heaviest locomotives in use. 70,000 pounds fired up.

RETURNS OF COMPANIES.

115

Number of locomotives equipped with train brake.....	10
Number of locomotives equipped with Salisbury's steam brake..	26
Number of passenger-cars equipped with train brake.....	16
Number of baggage-cars equipped with train brake	12
What kind of train brake is in use on your road? Westing-house air-brake.	
Number of passenger-cars with Miller platform and buffer.....	16
Number of baggage cars with Miller platform and buffer.....	12
Number of passenger-cars with any other platform and buffer...	None.

TELEGRAPHS.

Miles of telegraph on line operated by company.....	425.37
Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations.	60
Number of telegraph stations operated by company.....	9
Number of telegraph stations operated jointly by rail and telegraph companies.....	51

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year..	359,519
Miles run by freight trains.....	518,948
<hr/>	
Total mileage of passenger, freight, and mixed trains..	878,467
Miles run by construction and other trains.....	179,256
<hr/>	
Total train miles run.....	1,057,723
Total number of passengers carried.....	287,634
Total passenger mileage, or passengers carried one mile.....	9,097,369
Average amount received from each passenger.....	\$1.07
Average distance traveled by each passenger.....	31.62
Total tons of freight carried (paying freight and company (free freight).....	1,000,526.62
Total freight mileage, or tons carried one mile.....	54,048,609.85
Highest rate of fare per mile, for any distance.....	3.5
Average rate of fare per mile for all passengers.....	3.39
Average rate received per mile, per ton, for all freight carried.....	2.34
Average number of cars in passenger trains, including baggage cars.	3.20
Average number of cars in freight trains	16.55
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	266 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight	247 tons.
Rate of speed of passenger and express trains, including stops.....	22 miles.
Rate of speed of freight trains, including stops.....	10 miles.

TONNAGE OF ARTICLES TRANSPORTED.	TONS.	PER CENT.
Grain.....	279,271.95	39
Flour.....	45,423.82	6
Provisions (beef, pork, lard, etc.).....	18,985.39	3
Animals.....	85,315.42	12
Agricultural implements.....	3,085.27	.....
Lumber and forest products.....	94,765.80	13
Coal.....	85,177.70	12
Bran and mill-stuffs.....	9,440.01	1
Salt.....	13,793.99	2
Railroad iron—iron and steel rails.....	4,292.99	1
Ice.....	15,191.94	2
Manufactures—articles shipped from point of production, household goods and sundries.....	43,438.29	6
Merchandise and other articles, not enumerated above.....	23,572.05	3
Total tons carried (paying freight)	721,753.92	100
(Company or free freight).....	278,772.70	
Total.....	1,000,526.62	

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

American Express Company. Our company receives \$40 a day, allowing a maximum of 2,500 pounds of express matter; for all in excess of that amount double first-class freight rates are charged. It rarely happens, however, that there is any excess. The freights are taken on the cars by the agents of the express company.

What freight and transportation companies run on your road? None.

What amount have you paid other corporations, car loaning companies, [stock companies,] or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

We paid to Oliver Adams, agent, during the year, as part of the rental purchase money for 200 box-cars leased of him for purchase. Payment is made by monthly installments, running until 1882, when the cars will become the property of the company. \$27,866.00

Do sleeping, parlor, or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman Palace Car Company's sleepers run on this road, and passengers pay that company their regular tariff rates in addition to regular passenger fares.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Pullman Palace Car Company, \$1,223.64. This company pays the Pullman Company mileage of three cents per mile per car, and pays all ordinary running expenses, such as fuel, and lights, oil, and waste, ice, etc. When the income of the Pullman Company is more than \$625 per car per month, mileage payments cease, and that company will pay ordinary running expenses.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? During the year ending June 30, 1878, the government paid the company \$24,479.48, for carrying United States mails. Local mails are taken and delivered by this company at all post-offices within one-fourth of one mile from its depot.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants. This company has had no grant.

State the amount of city, county, and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise. During the year about \$20,000 in tax aid, voted in 1876 for building a road in Grundy county, was assigned to other parties, and individual donation notes, to the amount of say \$40,000, were received and also assigned.

ACCIDENTS TO PE NS IN IOWA.

DATE. 1877.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
July 13.....	— Bausch.....	Infant 18 months...	Three miles west of Nichols	Right arm cut off...	The child, in company with another 2½ years old, ran on road-crossing in front of train; did not heed signals, and was run over.....
Aug. 11.....	C. all.....	Section foreman...	Near Platt creek...	Slight leg bruises...	Dump-car jumped track and threw him off. He kept at work
Sept. 20.....	John Page.....	.....	Near Wapello.....	Killed.....	Was found dead on track. Coroner's jury found that he was killed by trying to get on a train in motion. His fault
Sept. 28.....	A. K. Caldwell...	Brakeman.....	Maynard.....	Left hand forefinger pinched.....	Coupling cars—finger was amputated. Cause—want of proper care
Oct. 8.....	J. M. Pauley.....	Section laborer.....	Near Vinton.....	Collar-bone broken.....	Was dumping earth from dump-car. A bar was caught in the rebound of dumping-board and struck his shoulder. He was not to blame
Oct. 8.....	John Sherry.....	Bridge carpenter...	Elgin.....	Concussion of brain. Died.....	In removing the false work on a newly built bridge a plank fell and struck him on the head. He ought not to have been underneath
Nov. 11....	Fred. Trussell...	Brakeman.....	Solon.....	Killed.....	Fell from train at night. No one saw him, but he left his lantern, and is supposed to have fallen between cars
Nov. 23.....	W. H. Johnson...	Citizen.....	West Liberty.....	Killed.....	Was 65 years old and deaf. Was walking on track and did not heed signals
Dec. 7.....	Uno. McNamara	Switchman.....	Cedar Rapids.....	Foot crushed.....	Caught foot in a frog. Fell down and was run over. Injury not serious
Dec. 20..... 1878.	— Trimble.....	Boy.....	Cedar Falls.....	Foot crushed.....	Attempted to board a moving train. His fault.....
Jan. 11.....	Albert E. Leslie	Passenger.....	Near Elmira.....	Collar-bone broken.....	Derailment. Rail turned over and train left track, turning one passenger coach over on its side. None of the injuries reported have resulted seriously. The track was in ordinarily good condition.
Jan. 11.....	Wm. Highsmith	Passenger.....	Near Elmira.....	Slight cut in head.....	
Jan. 11.....	Mrs. Jos. Briger	Passenger.....	Near Elmira.....	Slight bruises.....	
Jan. 11.....	4 Briger children	Passenger.....	Near Elmira.....	Slight bruises.....	
Jan. 11.....	Jas. A. Palli.....	Passenger.....	Near Elmira.....	Cut in back of head.....	
Jan. 11.....	Isabel Bebout...	Passenger.....	Near Elmira.....	Hurt in back.....	
Jan. 11.....	John D. Nichols	Passenger.....	Near Elmira.....	Cuts on left arm and hand	
Jan. 11.....	Anna Yarek.....	Passenger.....	Near Elmira.....	Small bone in left arm broken.....	
Jan. 11.....	Andrew Lee-body	Passenger.....	Near Elmira.....	Claimed hurt in shoulder and back.....	
Jan. 11.....	R. N. Buck.....	Passenger.....	Near Elmira.....	Claimed to have breast-bone broken.....	
Jan. 14.....	V. L. Nicholson.	Bridge carpenter...	Bridge No. 88, near Morse.....	Rib broken.....	Slipped on cap and fell across

Jan. 19....	James Rowe....	Brakeman.....	Waterloo.....	Left leg broken.....	Went in to couple cars in motion, slipped and fell, and was run over. His leg had to be amputated. Did not exercise proper care. The cars were in good order. Was found dead on track. Whether killed in attempting to climb on train, or fell asleep on track, is unknown
March 7....	Ed'ard Downer	Citizen	Near Sperry	Killed.....	Was helping stock men load stock and was thrown down by car they were pushing and broke his right arm
March 23	Jas. Doyle.....	Citizen	Cedar Falls.....	Arm broken.....	Way-car tipped over
April 11..	M. Fitzibbons...	Laborer.....	Nichols.....	Hurt in back	Sitting in front of car. Attempted to get up, slipped and fell, and was run over
April 18..	A. Wilber.....	Section laborer....	Traer	Left collarbone broken	Slipped getting on car
May 6	Chas. Clement...	Train laborer.....	Near West Branch...	Foot crushed	Kicked by a horse, loading stock
May 15...	W. Highsmith...	Brakeman	Cedar Falls.....	Hand mashed.....	Trying to jump on a train
May 16...	J. Corning.....	Town boy	Cedar Falls.....	Foot bruised.....	Got scared and jumped off the train
May 17...	E. C. Howard...	Train laborer.....	Waterloo	Broken leg	Caught his foot in rail and was run over
May 21...	O. E. Capen	Conductor	Waterloo	Heel bruised	Put his hand on rail examining car and it was run over
May 22...	J. Green	Section foreman....	LaPorte	Hand mashed	Hog ran in front of hand-car, threw him off, and car run over his foot
May 23...	Jas. Kroeger....	Section laborer....	Morrison.....	Foot crushed.....	Hand-car of another gang ran into the one he was on, threw him off and both cars passed over him
June 8....	W. H. Potter.....	Section foreman....	Maynard	Badly bruised.....	Stepped on a lump of coal at coal shed; it turned over and he fell to the ground, some 14 feet
June 10...	J'h'n Patroneka	Shop laborer.....	Cedar Rapids.....	Broken rib	Got in the way leading piles
June 13...	Dennis Hurley	Section laborer....	Clearmont	Shin bruised	Breaking up old iron, a piece flew off and struck him in the eye
June 22...	Wertzel Kuba...	Helper, B shop....	Cedar Rapids.....	Loss of eye	

RECAPITULATION OF ACCIDENTS.

Killed—Passengers	0	
Employees from misconduct or want of caution	2	
Others—trespassing on track, etc.....	3	Total killed..... 5
Injured—Passengers—from causes beyond their control	13	
Employees—from causes beyond their control	8	
from misconduct or want of caution.....	10	18
Others—at stations and highway crossings ...	4	Total injured...35

In view of the many accidents which occur from railway employees getting their feet caught in frogs, switches, etc., please state whether your Company has adopted any plan for preventing such accidents? No accidents from this cause. We are putting in a wedge-shaped piece of wood in many cases. Our standard frogs have cast-steel fillings.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Fred Taylor, New York city.
Vice-President, E. F. Winslow, Cedar Rapids, Iowa.
Secretary, W. D. Walker, Cedar Rapids, Iowa.
Treasurer, Alex. Taylor, New York city.
Assistant Treasurer, C. Stickney, Cedar Rapids, Iowa.
General Manager, E. F. Winslow, Cedar Rapids, Iowa.
General Superintendent, C. J. Ives, Cedar Rapids, Iowa.
Assistant Superintendent, George S. Winslow. [Thrown from engine 15, August 2, 1878, near Cedar Valley, and died from injuries received.]
Division Superintendents, none.
Chief Engineer, Wm. P. Clark, Cedar Rapids, Iowa.
Superintendent of Telegraph, John C. Fox, Cedar Rapids, Iowa.
Auditor, J. C. Broeksmit, Cedar Rapids, Iowa.
General Passenger Agent (assistant), B. F. Mills, Cedar Rapids, Iowa.
General Freight Agent (assistant), A. L. Mohler, Cedar Rapids, Iowa.
Attorney—General, Hon. J. Tracy, Burlington, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Fred. Taylor, Alex. Taylor, New York City.
John M. Denison, Baltimore, Maryland.
M. Shepard Bowles, Boston, Massachusetts.
Chas. Bard, Norwich, Connecticut.
John I. Blair, Blairstown, New Jersey.
Fred. Butterfield, Horace Porter, New York City.
L. P. Morton, W. S. Nichols, New York City.
Wm. S. Opdyke, New York City.
E. F. Winslow, S. C. Bever, Cedar Rapids, Iowa.
General offices at Cedar Rapids, Iowa.
Date of annual meeting of stockholders, fourth Tuesday in February, each year.
Fiscal year of the company ends June 30th, in each year.
Names of stockholders authorized to vote at the last annual meeting, and shares of each. (To be reported separately.) No meeting of stockholders has been held.

STATE OF IOWA, }
County of Linn. }

E. F. Winslow, Vice-President and General Manager, and C. J. Ives, Superintendent, of the Burlington, Cedar Rapids & Northern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878. to the best of their knowledge and belief.

[L. S. OF E. E.] [Signed]

E. F. WINSLOW,
C. J. IVES.

Subscribed and sworn to before me this 16th day of September, A. D., 1878

[L. S.] CHAS. W. GARDINER,
Notary Public in and for Linn County, Iowa

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

CHICAGO, CLINTON & WESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$1,000,000.00
Par value of shares.....	\$100.00
Average price received per share.....	Nominal.
Number of stockholders at date of last election.....	16
Number of stockholders in Iowa at same date.....	15
Amount of full-paid stock held in Iowa.....	Nominal.
Capital stock authorized by vote of company [number of shares, none].....	
Capital stock paid in on shares not issued [number of shares, nothing].....	
Total amount paid in as per books of the company.....	None.

ASSETS—CORPORATE PROPERTY.

Estimated value of the road-bed, including rails and bridges, &c.	152,500.00
Estimated value of rolling stock.....	4,500.00
Estimated value of stations, buildings, and fixtures.....	800.00
Estimated value of property per mile of road, ten miles.....	10,000.00
Estimated value of property per mile of road, seventeen and one-half miles not operated.....	3,500.00

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, FREIGHT, MAILS, AND EXPRESS.

	PASSENGERS.	FREIGHT.	MAILS.	EXPRESS.
July, 1877	\$ 224.75	\$ 458.78	\$.....	\$ 26.29
August, 1877.....	208.05	246.68	.....	34.28
September, 1877.....	553.28	366.85	.....	73.63
October, 1877.....	244.60	717.94	.....	34.14
November, 1877.....	345.72	610.48	.....	16.62
December, 1877.....	445.70	597.50	16.66	35.33
January, 1878.....	411.18	173.43	25.00	14.65
February, 1878.....	347.25	604.79	25.00	14.58
March, 1878.....	427.55	554.00	25.00	48.31
April, 1878.....	353.55	439.01	25.00	17.57
May, 1878.....	247.97	762.47	25.00	14.77
June, 1878.....	.....	.....	25.00	.....
Totals	\$3,809.80	\$5,531.93	\$ 166.66	\$ 330.17

RECAPITULATION OF EARNINGS.

Receipts from local passengers.....	\$ 3,809.60
Receipts for express.....	330.17
Receipts for mails.....	166.66
Receipts from local freight.....	5,531.93
Receipts from miscellaneous sources.....	3,403.05

Total earnings.....	\$ 13,241.41
Proportion for Iowa.....	\$13,241.41
Earnings per mile of road operated [—miles].....	\$1,324.14
Have you made any advance or reduction in freight since the enactment of Chapter 77 of the Laws of the Seventeenth General Assembly?—if so, what percentage?.....No.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1—Maintenance of Way and Buildings charged to Operating Expenses.

Repairs of track—labor.....	2,540.00
Repairs of track—supplies (exclusive of new rails).....	230.00
Repairs of bridges—labor and supplies.....	90.00
Repairs of fences.....	110.00
Repairs of buildings—stations, and water-tanks, etc.....	240.00
All other expenditures chargeable to this account.....	90.00
Total	\$3,300.00

Class 2—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives—labor and supplies.....	432.40
Repairs of freight locomotives—labor and supplies.....	30.00
All other expenditures chargeable to this account	114.00
Total	3,876.40

Class 3—Conducting Transportation.

Fuel	1,986.00
Oil, waste, and lights.....	154.60
Wages of employes—conductors, enginemen, brakemen, stationmen (all grades), and clerks.....	3,630.00
Miscellaneous train and station supplies.....	84.00
Miscellaneous train and station expenses.....	101.00
Loss and damage of goods—stolen, etc.....	98.00
Damage for stock killed.....	30.00
Damages to property, including damages by fire	80.00
Hire of cars.....	985.00
Legal expenses.....	170.00
All other expenses chargeable to this account	175.00
Total	7,493.00

Class 4—General Expenses.

General office expenses, including clerk hire, rent, fuel, lights, etc.....	875.00
Printing and stationery	318.00
Total	1,193.00

RECAPITULATION OF EXPENSES.

Total expenses of operating the road, (<i>embraced in classes 1, 2, 3, and 4</i>)	\$12,562.40
Proportion for Iowa.....	12,562.4
Per mile of road operated.....	1,256.24

GENERAL RECAPITULATION.

Total receipts during the eleven months.....	\$13,241.41
Total operating expenses.....	12,562.40
Net earnings—earnings above operating expenses.....	679.01

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use? From Iowa City to Elmira, February 28, 1877.

Length of main line of road completed, from Iowa City to Elmira...10 miles

Length of line with track laid, if road is not completed. Not operated, 17½ miles

Total length of track belonging to this company laid with iron.....27½ miles
[Weights per yard, 50 pounds.]

What railroads cross your road at grade in this state? None.

What railroads cross your road either over or under your grade in this state and where? None.

Number of crossings of highways over railroad in this state? One.

Number of crossings of highways under railroad? None.

Number of stations in this state? Two.

Number of persons regularly employed on all roads operated by company, including officials? Thirteen.

How many miles of fencing have you on your road in Iowa? Two.

How many miles of fencing have you built during the year? One.

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles' Six miles in Johnson county.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender? One.

Number of locomotives of more than 20 tons weight, exclusive of tender? None.

Number of locomotives equipped with train-brake? None.

Miles of telegraph on line? None.

Number of telegraph offices in company's stations? One.

Highest rate of fare per mile for any distance..... 3½ cents.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them? and do you take their freights at the depot, or at the office of such express companies? American. Twenty cents per 100 pounds for the ten miles run. Take the freight at depot.

What freight and transportation companies run on your road? There are none.

What is the compensation paid you by the U. S. government for the transportation of its mails, and on what terms of service? Three hundred dollars per year—one mail per day each way—from Iowa City to Elmira, ten miles.

LANDS.

State the number of acres of land your company has received from the congressional or swamp-land grants? None.

State the number of acres yet to inure to your company. None.

State the value of donations of right-of-way and station grounds to your company.....\$2,000.00

State the amount of city, county, and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise. None paid. All aid in litigation. The amount is \$250,000—considered worthless.

ACCIDENTS TO PERSONS IN IOWA.

No accidents.

OFFICERS OF COMPANY, WITH LOCATION OF OFFICES.

President—S. J. Kirkwood, Iowa City, Iowa.

Vice-President—W. P. Wolf, Tipton.

Secretary—Samuel Sharpless, Iowa City.

Treasurer—George J. Boal, Iowa City.

General Manager—Edward H. Thayer, Clinton.

Auditor, M. Ettinge, Chicago.

General Freight Agent, C. L. Riting, Chicago.

Attorneys—General and Local, George B. Young, Clinton.

Receiver, Edward H. Thayer, Clinton.

NAMES OF DIRECTORS, WITH RESIDENCE.

S. J. Kirkwood, Iowa City, Iowa.

C. T. Ransom, Iowa City, Iowa.

Geo. J. Boal, Iowa City, Iowa.

Rush Clark, Iowa City, Iowa.

Samuel Sharpless, Iowa City, Iowa.

Ezekiel Clark, Iowa City, Iowa.

W. P. Wolf, Tipton, Iowa.

Wm. Dean, Tipton, Iowa.

Milo Smith, Clinton, Iowa.

W. F. Coan, Clinton, Iowa.

E. H. Thayer, Clinton, Iowa.

J. E. White, English River, Iowa.

General offices at Clinton.

Date of annual meeting of stockholders, 1st Monday in May.

STATE OF IOWA, }
County of Clinton. }

Edward H. Thayer, Receiver of the Chicago, Clinton & Western Railroad, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief.

(Signed)

EDWARD H. THAYER.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 13th day of November, A. D. 1878.

GEO. B. YOUNG,

[L. S.]

Notary Public, Clinton County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 19th day of November, 1878.

REPORT

OF THE

BURLINGTON & SOUTHWESTERN RAILWAY COMPANY,

REPORT FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 20,000,000.00
Par value of shares.....	\$100.00
Number of stockholders at date of last election.....	365
Number of stockholders in Iowa at same date.....	234
Capital stock paid in on shares not issued.....	1,793,700.00
Capital stock, total amount paid in as per books of the company.	1,793,700.00

ASSETS—CORPORATE PROPERTY.

Estimated value of rolling stock.....	39,750.00
Estimated value of stations, buildings, and fixtures.....	5,100.00
Estimated value of all other property, including investments in stocks and bonds of other corporations.....	1,850.00
Estimated value of property per mile [142 miles.] Estimated by State Board of Equalization for taxation for 90 miles in Iowa, at \$2,500 per mile.	

DEBT.

Funded debt as follows:

First mortgage bonds, (due 1890, bear interest at 8 per cent., cur- rency, which is payable semi-annually,) amount.....	\$ 1,800,000.00
Linneas Branch mortgage bonds, (due 1892, bear interest at 7 per cent., gold, which is payable semi-annually,) amount.....	1,600,000.00
Second mortgage bonds, (due 1882, bear interest at 8 per cent., currency, which is payable semi-annually,) amount.....	88,000.00
Receiver's certificates authorized by U. S. Court, to complete and equip gap of 22 miles in Missouri.....	200,000.00
Total amount of funded debt	as above.

There is a large amount of floating debt, several hundred thousand dollars, considerable of which is in litigation, which could only be got at from the old books of the railroad company, at considerable outlay of time and expense, and as the whole property is likely to be before long foreclosed, it does not seem worth while to try and obtain it unless the Commissioners think otherwise, and specially desire it.

Cost of road and equipment cannot be given from any books kept by the Receiver, and the old records are so incomplete that any statement, that it would be at all possible to make, would not be sufficiently accurate as to be of any use.

Total for equipment.....	\$173,021.19
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State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor.

The policy of the road, being in hands of the court, and with scarcely earnings enough to meet the ordinary expenses of operating, has been to get along with as few repairs as possible, and have been mainly confined to bridges which have been renewed with wood and charged in as "New Work" in operating expenses.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

		PASSEN- GERS.	TOTAL.
July,	1877	\$ 3,086.64	\$ 7,302.54
August,	1877	3,870.53	14,382.28
September,	1877	4,343.03	12,446.13
October,	1877	4,187.27	11,736.36
November,	1877	3,061.73	10,370.72
December,	1877	3,354.71	11,977.89
January,	1878	3,065.83	16,733.52
February,	1878	3,559.91	9,957.72
March,	1878	3,921.18	10,526.36
April,	1878	2,872.43	10,519.72
May,	1878	2,453.16	9,089.97
June,	1878	2,126.14	9,843.25
Totals		\$ 39,902.56	\$ 134,866.56

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	MISCEL- LANEOUS.	TOTAL.
July,	1877	\$ 678.75	\$ 388.58	\$ 54.49	\$ 1,121.82
August,	1877	715.73	366.65	45.18	1,127.56
September,	1877	715.73	329.96	15.68	1,061.37
October,	1877	715.73	351.24	46.09	1,113.06
November,	1877	715.73	303.83	41.56	1,061.12
December,	1877	715.73	327.15	40.16	1,083.04
January,	1878	715.73	356.48	45.99	1,118.20
February,	1878	715.73	317.79	47.50	1,081.02
March,	1878	715.73	486.66	8.76	1,211.17
April,	1878	715.73	309.11	44.75	1,069.59
May,	1878	715.73	327.49	36.83	1,080.05
June,	1878	715.73	299.18	43.45	1,058.36
Totals		\$ 8,551.78	\$ 4,164.12	\$ 470.45	\$ 13,186.35

Recapitulation of Earnings.

Receipts from passengers	\$ 39,902.56
Receipts for express.....	4,164.12
Receipts for mails	8,551.78
Total receipts from passenger trains.....	\$ 52,618.46
Receipts from passenger trains, per train mile run, [113,515 miles] \$0.46 35-100	
Receipts from freight.....	134,866.56
Receipts from freight trains, per train mile run, [119,533 miles] \$1.12 82-100.....	
Receipts from miscellaneous sources	470.48
Total earnings	\$187,955.50
Proportion for Iowa	\$119,351.75
Earnings per mile of road operated, [181 miles] \$1,038.42	
Per train mile, for passenger, freight and mixed trains, [233,048 miles] \$0.80 66-100	
Have you made any advance or reduction in freight since the en- actment of chapter 77 of the laws of the Seventeenth General Assembly? if so, what percentage?	No.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 4—General Expenses.

Taxes in Iowa—Have been unable to pay taxes in Iowa.
Taxes in other states—Road claims to be exempt from taxation in Missouri.
The question is now before the courts.

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS,
JUNE 30, 1878.

Owing to condition of property, and the fact of its being in the hands of the courts, there is not such a system of accounts and record of the performance of engines and equipment as is usual on roads in the hands of its owners; and the statement of earnings and expenditures, attached hereto, is respectfully submitted in lieu of the detailed statement called for in the preceding pages that are not filled out.

Earnings and Expenses of the B. & S. W. Ry. from July 1st, 1877, to June 30th, 1878-

EARNINGS.	IOWA.	MISSOURI.	TOTAL.
	63½ per ct.	36½ per ct.	
Freight.....	\$ 85,640.27	\$ 49,226.29	\$134,866.56
Passengers.....	25,338.13	14,564.43	39,902.56
Mail.....	5,430.38	3,121.40	8,551.78
Express.....	2,644.22	1,519.90	4,164.12
Telegraph.....	298.75	171.73	470.48
Total.....	\$119,351.75	\$ 68,603.75	\$187,955.50
EXPENSES.			
General expense.....	\$ 11,240.77	6,461.23	\$ 17,702.00
Right-of-way.....	84.55	48.60	133.15
Equipment.....	450.89	259.18	710.07
Taxes.....	29.74	17.09	46.83
Fuel.....	9,661.94	5,553.71	15,215.65
Track rent.....	7,620.00	4,380.00	12,000.00
Fencing.....	43.24	24.66	68.10
Loss and damage.....	224.55	129.07	353.62
Station service.....	6,684.05	3,842.02	10,526.07
Legal expenses.....	1,728.11	993.32	2,721.43
New work.....	9,897.21	5,688.95	15,586.16
Bridge repairs.....	490.47	281.92	772.39
Water service.....	2,136.78	1,229.95	3,366.73
Buildings and stock yards.....	851.17	489.26	1,340.43
Car repairs.....	6,528.41	3,752.55	10,280.96
Track repairs.....	33,238.07	19,105.35	52,343.42
Oil, tallow, and waste.....	1,518.22	872.68	2,390.90
Machinery repairs.....	11,017.04	6,332.63	17,349.67
Stock killed.....	2,920.38	1,678.64	4,599.02
Car service.....	3,197.15	1,837.73	5,034.88
Train service.....	15,646.43	8,993.61	24,640.04
Total.....	\$125,212.17	\$ 71,972.35	\$197,184.52

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use :

- From Viele, Iowa, to Farmington, Iowa, June 1st, 1871.
- From Viele, Iowa, to Mt. Sterling, Iowa, September 24th, 1871.
- From Viele, Iowa, to Milton, Iowa, November 1st, 1871.
- From Viele, Iowa, to Pulaski, Iowa, December 11th, 1871.
- From Viele, Iowa, to Bloomfield, Iowa, December, 31, 1871.
- From Viele, Iowa, to Cincinnati, Iowa, December 11th, 1872.
- From Viele, Iowa, to Unionville, Missouri, June 8th, 1873.
- From Viele, Iowa, to Laclede, Missouri, October 1st, 1876.

Length of main line of road completed, from Burlington to Laclede.....	181 miles
Length of main line of road completed in Iowa.....	117 miles
Length of main line of road completed in Missouri.....	11.33 miles
Branches owned by company, viz :	
Linneus Branch in Missouri, length.....	53.01 miles
Total length of road belonging to this company.....	142 miles

Aggregate length of sidings and other tracks not above enumerated	4.86 miles
Same in Iowa.....	3 7-10 "
Aggregate length of tracks belonging to this company computed as single track.....	142 miles
Same in Iowa.....	78 miles
Gauge of track.....	4 ft. 8½ inches
Total length of tracks belonging to this company laid with iron rails [weight per yard, 50 and 52 lbs].....	142 miles

Roads belonging to other Companies, operated by this Company, under Lease or Contract.

Name, description, and length of each? Chicago, Burlington & Quincy; Burlington to Viole.....	25 miles.
St. Louis, Kansas City & Northern; Bloomfield to Moulton...	14 miles.
Total length of above roads.....	39 miles.
Total length of above roads in Iowa.....	39 miles.
Total miles of road operated by this company.....	181 miles.
Total miles of road operated by this company in Iowa.....	117 miles.

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 9; aggregate length, feet.....	1,750
Wooden trestles, number of, 137; aggregate length, feet.....	14,552
Culverts, number of, 196; aggregate length, feet.....	7,008

What railroads cross your road at grade in this state? Keokuk & Des Moines Railroad at Farmington, Iowa; Missouri, Iowa & Nebraska Railroad at Sedan.

What railroads cross your road either over or under your grade in this state, and where? None.

Number of crossings of highways at grade in this state, at which there are gates or flagmen? None.

Number of crossings of highways over railroad? None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Trains come to full stop not over 800 nor less than 200 feet from track of other roads before crossing.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Bell is rung and whistle sounded on approach to highway crossings, and seems to be sufficient.

Number of stations.....	29
Same in Iowa.....	12

ROLLING STOCK.

* Number of locomotives of more than 30 tons weight, exclusive of tender.....	1
Number of locomotives of more than 20 tons weight, exclusive of tender.....	5
Number of passenger-cars (12-wheel).....	2
Number of passenger-cars (8-wheel).....	1
Number of express and baggage-cars.....	2
Number of box-freight cars	24
Number of stock-cars.....	25
Number of platform-cars and coal-cars.....	54
Number of conductors' way-cars.....	2
Other cars as follows: Hand-cars.....	48

* Give the weight of heaviest locomotives in use. Thirty tons.

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? Seventeen loaded freight-cars; 30-ton engine.

Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used? Have hauled 12; 30-ton engine.

Number of locomotives equipped with train-brake? None.

Number of passenger-cars equipped with train-brake? None.

What kind of train-brake is in use on your road? Hand.

Number of passenger-cars with Miller platform and buffer..... 3

TELEGRAPHS.

Miles of telegraph on line operated by company.....	181 miles.
Miles of telegraph owned by company.....	53 miles.
Number of telegraph offices in company's stations.....	20
Number of telegraph stations operated by company.....	20
Number of telegraph stations operated jointly by rail and telegraph companies.....	10

MILEAGE, TRAFFIC, ETC.

Miles run by passenger trains during the year.....	113,515
Miles run by freight trains.....	119,533

Total mileage of passenger, freight, and mixed trains.....	233,048
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Total train miles run.....	233,048
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Highest rate of fare per mile for any distance.....	4c.
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Lowest rate of fare per mile for any distance (single fare).....	4c.
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Average number of cars in passenger trains, including baggage cars.....	20
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Average number of cars in freight trains.....	1
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Rate of speed of passenger and express trains, including stops.....	18 miles per hour.
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Rate of speed of freight trains, including stops.....	12 miles per hour.
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ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company; first-class freight rates on all shipments regardless of classification; and pay fare one way for messenger.

What amount have you paid other corporations, car-loaning companies [stock companies], or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

North Chicago Rolling Mill Co., Chicago, \$270 per month.....	\$3,240.00
Eureka Iron Co., Detroit, \$50	600.00
Western Car Co., New York, \$490	2,526.33

Total amount paid	\$6,366.33
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Do sleeping, parlor, or dining-room cars run on your road? No such cars run on the road.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? \$8,551.78. See revenue statements. Allowance per month, or year, per mile based on weight of mail matter rendered.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants. None.

State the number of acres yet to inure to your company from Congressional grants? None.

SUMMARY.

State the value of donations of right of way and station-grounds to your company? Have no means of arriving at value of them.

State the value of donations of other real estate to your company? No real estate donated, except for right of way and station-grounds.

State the amount of city, county, and township aid granted to your company in exchange for stock or otherwise. None in the state of Iowa.

ACCIDENTS TO PERSONS IN IOWA.

None.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Elijah Smith, Boston, Mass.

Secretary and Treasurer, J. A. Ostrander, Burlington, Iowa.

General Superintendent, John W. Smith, Burlington, Iowa.

Chief Engineer, none.

Superintendent of telegraph, none.

Auditor,

General Passenger Agent, } J. A. Ostrander, Burlington, Iowa.

General Freight Agent,

Receiver, Elijah Smith, Burlington, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Elijah Smith, Boston, Massachusetts.

W. W. Crapo, New Bedford, Massachusetts.

Henry Sales, Boston, Massachusetts.

P. W. Smith, Boston, Massachusetts.

W. J. Rotch, New Bedford, Massachusetts.

Edward D. Mandell, New Bedford, Massachusetts.

John Severance, St. Jo., Missouri.

T. B. Weakley, St. Jo., Missouri.

Jeff. Chandler, St. Jo., Missouri.

General Offices at Burlington, Iowa.

Date of annual meeting of stockholders, second Wednesday in July.

Fiscal year of company. None fixed.

STATE OF IOWA, }
County of Des Moines, }

Elijah Smith, Receiver of the Burlington & Southwestern Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief.

(Signed,)

ELIJAH SMITH.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 5th day of November, A. D., 1878.

H. B. SCOTT,

[L. S.]

Notary Public, Des Moines County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 19th day of November, 1878.

REPORT

OF THE

RECEIVER OF THE CENTRAL RAILROAD OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of incorporation.....	\$12,000,000.00
Par value of shares.....	\$100.00
Capital stock issued [number of shares 49,210.55] amount paid in.....	4,921,055.00

DEBT.

Funded debt, as follows:	
1st mortgage bonds, (due July 15, 1899, bear interest at 7 per cent., which is payable semi-annually,) amount.....	3,700,000.00
2d mortgage bonds (due January 15, 1901, bear interest at 7 per cent., which is payable semi-annually) amount.....	925,000.00
Total amount of funded debt	4,625,000.00
Unfunded debt incurred for equipment.....	180,644.99

COST OF ROAD AND EQUIPMENT.

Detailed construction accounts not in possession of the Receiver.

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades, and ballasting track. Is the cost of these improvements charged to repairs or construction, and the reasons therefor? This road has for the past two years pursued the policy of replacing iron with steel rails, with the exception of one lot of iron rails laid this year, consisting of about 600 tons. Wooden bridges and culverts have been replaced with other wooden ones. No money has been spent in reducing grades during this year. Considerable track has been ballasted each season, for the past four years. All of the above accounts are charged to repairs and renewals.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	THROUGH PASSEN- GER.	LOCAL PASSEN- GER.	TOTAL PASSEN- GER.	FREIGHT.
July, 1877.....	\$ 3,819.37	\$ 13,318.60	17,137.97	\$ 32,263.48
August, 1877.....	3,712.07	14,474.16	18,186.23	47,068.27
September, 1877.....	4,246.78	14,272.95	18,519.73	71,970.16
October, 1877.....	4,500.38	13,179.54	17,679.92	77,998.49
November, 1877.....	3,982.05	11,301.85	15,283.90	74,530.12
December, 1877.....	3,604.12	12,141.75	15,745.87	42,859.22
January, 1878.....	3,151.28	10,464.86	13,616.14	50,994.91
February, 1878.....	2,557.46	10,573.51	13,130.97	47,083.93
March, 1878.....	3,140.34	11,737.59	14,877.93	36,344.31
April, 1878.....	4,005.07	11,552.95	15,558.02	36,995.01
May, 1878.....	4,114.91	10,329.91	14,444.82	44,738.90
June, 1878.....	4,028.95	9,994.25	14,023.20	37,975.55
Totals	\$ 44,892.78	\$ 143,337.92	\$ 188,230.70	\$ 600,863.35

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLA- NEOUS.
July, 1877.....	\$ 936.54	\$ 500.00	\$ 1,175.76
August, 1877.....	936.54	500.00	1,757.67
September, 1877.....	936.54	500.00	384.20
October, 1877.....	936.54	500.00	9,662.91
November, 1877.....	936.54	500.00	3,205.27
December, 1877.....	1,456.06	645.66	7,295.77
January, 1878.....	936.54	500.00	1,063.85
February, 1878.....	936.54	500.00	1,106.84
March, 1878.....	936.54	510.00	2,921.91
April, 1878.....	929.20	500.00	2,367.44
May, 1878.....	839.42	511.05	2,307.58
June, 1878.....	867.07	500.00	1,741.32
Totals	\$ 11,584.07	\$ 6,166.71	\$ 34,990.52

Recapitulation of Earnings.

Receipts from local passengers.....	\$ 143,337.92
Receipts from through passengers.....	44,892.78
Receipts for express.....	6,166.71
Receipts for mails.....	11,584.07
Total receipts from passenger trains.....	\$ 205,981.48
Receipts from passenger trains, per train mile run [246,788 miles]	
.....	\$0.83 4-10
Total receipts from freight trains.....	600,863.35
Receipts from freight trains, per train mile run [312,434 miles]	
.....	\$1.92 3-10
Receipts from miscellaneous sources.....	34,990.52
Total earnings.....	\$ 841,835.35

RETURNS OF COMPANIES.

187

Proportion for Iowa.....\$841,835.35
 Earnings per mile of road operated.....[200 miles] \$4,209.17
 Length of main line, 189 miles, operated 1 year..... 189 miles.
 Length of Grinnell & Montezuma Railroad operated to April 15,
 9½ months 13 8-10 miles.
 Average number of miles operated during the year..... 200 miles.
 Per train mile, for passenger, freight, and mixed trains [559,222
miles] \$1.50 5-10

Have you made any advance or reduction in freight since the enactment
 of chapter 77 of the laws of the Seventeenth General Assembly—if so, what
 percentage? None, except a reduction of about 10 per cent. on coal.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings charged to Operating Expenses.

Repairs of track—labor.....	} \$ 71,612.04
Repairs of track—supplies (exclusive of new rails).....	
New cross ties.....	29,306.99
Repairs of bridges—labor and supplies.....	31,289.02
Renewal of bridges—labor and supplies.....	6,167.42
Repairs of fences—labor and supplies, and new fence.....	4,944.61
Repairs of buildings—stations and water-tanks, etc.....	2,836.87
Repairs of telegraph.....	266.32
Repairs and additions to machine-shops and machinery.....	6,575.57
Tools for road-work.....	2,045.65
Road crossings, signs, etc.....	173.86
New rails, deducting old rails sold.....	55,015.30
All other expenditures under this head.....	8,472.85
Total.....	\$218,706.50

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives—labor and supplies.....	14,866.06
Repairs of freight locomotives—labor and supplies.....	40,090.08
Repairs of passenger, baggage, mail, and express cars—labor and sup- plies.....	15,414.26
Repairs of freight cars—labor and supplies.....	33,179.57
Repairs of machinery and tools.....	2,579.00
All other expenditures chargeable to this account.....	1,628.58
Total.....	\$107,757.55

Class 3.—Conducting Transportation.

Fuel.....	\$ 37,070.43
Oil, waste, and lights.....	5,194.75
Wages of employes—conductors, enginemen, brakemen, station- men, (all grades,) and clerks.....	116,894.75
Miscellaneous train and station supplies.....	153.28
Miscellaneous train and station expenses.....	3,629.48
Water supply.....	5,244.30
Telegraph operation.....	3,851.99
Loss and damage of goods.....	195.70
Injuries to persons.....	1,351.10
Damage for stock killed.....	3,943.26
Damages to property, including damages by fire.....	173.64
Hire of cars—car mileage.....	4,782.20
Legal expenses.....	1,313.19
All other expenditures chargeable to this account.....	8,687.34
Total.....	\$192,485.41

Class 4.—General Expenses.

Salaries of the general officers of the company.....	10,928.03
General office expenses, including clerk-hire, rent, fuel, lights, etc..	8,500.25
Insurance.....	1,804.08
Taxes in Iowa—estimated.....	20,007.63
Advertising.....	2,594.77
Printing and stationery.....	3,319.70
All other expenditures chargeable to this account	3,510.76
Total.....	\$ 50,669.22

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4).....	\$ 569,618.68
Proportion for Iowa.....	\$569,618.68
Per mile of road operated.....	2,848.09
Per train mile for passenger, freight, and mixed trains [559,222 miles].....	\$1.01 8-10
Expense of running and management of passenger trains.....	189,872.89
Expense of running and management of passenger trains per train mile.....	.76 9-10
Expense of running and management of freight trains.....	379,745.79
Expense of running and management of freight trains per train mile	1.21 5-10
Percentage of expenses to earnings.....	.67 6-10
Net earnings per train mile [559,222 miles].....	\$ 0.48 6-10

GENERAL RECAPITULATION.

Total earnings.....	\$ 841,835.35
Operating expenses.....	569,618.68
Net earnings—earnings above operating expenses.....	272,216.67

PAYMENTS FROM INCOME, DIVIDENDS, ETC.

Floating debt liquidated during the year.....	\$ 182,111.91
Cash on hand, June 30, 1878, in excess of cash on hand, June 30, 1877	62,735.00
Material on hand, June 30, 1878, in excess of material on hand, June 30, 1877.....	37,072.59
	\$ 282,019.50
Deduct difference on ledger, balances as shown on balance sheet,	9,802.83
Surplus at the commencement of the year—net earnings.....	\$ 292,216.67

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78,

SHOWING DISPOSITION OF NET EARNINGS FOR YEAR.

Dr.

Cash on hand, June 30, 1877.....	\$ 5,576.51
Material on hand, June 30, 1877.....	38,407.98
Sundry ledger balances due to company, June 1, 1877.....	20,365.14
Sundry ledger balances due by company, including taxes, June 30, 1878, but not including floating indebtedness prior to May 1, 1877.....	101,232.30
Net earnings for the year.....	272,216.67
Total	\$ 437,798.60

Cr.

Sundry ledger balances due by company, June 30, 1877, not including floating debt, prior to May 1, 1877.....	\$ 61,202.98
Amount paid account of floating indebtedness, prior to May 1, 1877, during year.....	182,211.91
Cash on hand, June 30, 1878.....	68,311.51
Material on hand, June 30, 1878.....	75,480.57
Sundry ledger balances due to company, June 30, 1878.....	50,591.63
Total.....	\$ 437,798.60

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

- From Ackley to Eldora, July, 1868.
- From Eldora to Marshalltown, December, 1869.
- From Marshalltown to Albia, February, 1871.
- From Ackley to Mason City, November, 1870.
- From Mason City to Northwood, October, 1871.

Length of main line of road completed, from Northwood to Albia	189.14 miles.
Length of main line of road completed in Iowa.....	189.14 miles.
Branches owned by company, viz.:	
Muchakinock Branch, in Iowa, length.....	1.5 miles.
Total length of road belonging to this company.....	190.64 miles.
Aggregate length of sidings and other tracks not above enumerated.....	19.318 miles.
Aggregate length of tracks belonging to this company computed as single track	269.958 miles.
Gauge of track.....	4ft. 8½ in.
Total length of tracks belonging to this company laid with steel rails [weight per yard, 52 lbs.]	18.097 miles.
Total length of tracks belonging to this company laid with iron rails, weights per yard: 10 miles, 45 lbs; 18 miles, 50 lbs.; [173.861 miles, 56 lbs.]	

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 30; aggregate length, feet..... 3,298.75
 Wooden trestles, number of, 238; including pile bridges, feet.... 28,477.25
 Culverts, number of, 235.

What railroads cross your road at grade in this state, and at what locality?

C. M. & St. P. R. R. at Mason City.

Illinois Central R. R. at Ackley.

Chicago & Northwestern R. R. at Marshalltown.

Chicago, R. I. & Pacific R. R. at Grinnell.

Keokuk & Des Moines R. R. at Given.

Chicago, Burlington & Quincy R. R. at Albia.

What railroads cross your road either over or under your grade in this state, and where?

Chicago, Rock Island & Pacific R. R. at Oskaloosa.

Number of crossings of highways at grade in this state without protection .. 205

Number of crossings of highways at grade in this state at which there are gates or flagmen.. None.

Number of crossings of highways over railroad 1

Number of crossings of highways under railroad..... 2

Number of highway bridges 18 feet above track..... 1

Number of highway bridges less than 18 feet above track..... None.

What regulations govern your employees in regard to the crossings of other railroads, and are they found to be sufficient? All trains and engines must come to a full stop, before crossing the track of any other railroad, and not proceed until foreign track is known to be free from approaching trains.

What regulations govern your employees in regard to the crossings of public highways, and are these regulations found to be sufficient? Enginemen of all locomotives, whether the same are attached to trains or not, will sound the whistle while passing around curves not in full view; and at all road crossings (except railroad crossings) two short blasts of the whistle, (the first should be a second or two longer than the second one) must be given 300 yards from the same.

Number of stations..... 30

Number of persons regularly employed on all roads operated by company, including officials..... 514

How many miles of fencing have you on your road in Iowa?..... 132.095

How many miles of fencing have you built during the year?.... 11.382

What was the average cost per rod?\$0.68½

The total cost of same?..... \$2,504.33

Give the miles of fence needed on both sides of your track, in each county in

Iowa through which your road runs, and the aggregate amount in miles:

26.40 miles.....in Worth county. 47.12 miles.. in Cerro Gordo county.

40.57 miles.....in Franklin county. 17.49 miles.....in Hardin county.

41.61 miles.....in Marshall county. 4.83 miles.....in Jasper county.

19.92 miles.....in Poweshiek county. 21.26 miles.....in Mahaska county.

26.98 miles.....in Monroe county.

Aggregate amount, 246.18 miles.

ROLLING STOCK.

	TONS.
Number of locomotives of more than 30 tons weight, exclusive of tender? Heaviest, 35 tons.....	14
Number of locomotives of more than 20 tons weight, exclusive of tender.....	8
Number of passenger-cars, 8-wheel.....	9
Number of express and baggage-cars.....	6
Number of box freight-cars.....	315
Number of stock-cars.....	30
Number of coal-cars.....	220
Number of conductors' way-cars.....	15
Other cars as follows: 1 derrick-car; 1 pile driver-car.	
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? 30 tons..	180
Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used? 29 tons..	6
Number of locomotives equipped with train-brake.....	7
Number of passenger-cars equipped with train-brake.....	9
What kind of train-brake is in use on your road? Westinghouse air-brake.	
Number of passenger-cars with Miller platform and buffer.....	9
Number of passenger-cars with any other platform and buffer....	None.

TELEGRAPHS.

Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations.....	30
Number of telegraph stations operated jointly by rail and telegraph companies.....	30

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	246,788
Miles run by freight trains.....	312,434
Total mileage of passenger, freight, and mixed trains.....	559,222
Miles run by construction and other trains.....	69,000
Total train miles run.....	628,222
Number of through passengers.....	17,902
Number of local passengers.....	175,192
Total number of passengers carried.....	193,094
Total passenger mileage, or passengers carried one mile.....	5,765,672
Average amount received from each passenger.....	98½ cents.
Average distance traveled by each passenger.....	30 miles.
Total tons of freight carried.....	300,721
Total freight mileage, or tons carried one mile.....	26,220,283
Highest rate of fare per mile, for any distance.....	3½ cents.
Lowest rate of fare per mile, for any distance (single fare)..	3 cents.
Average rate of fare per mile, received for through passengers.....	3 1-10 cents.
Average rate of fare per mile, received for local passengers..	3 4-10 cents.
Average rate of fare per mile, for all passengers	3 27-100 cents.
Average rate received per mile per ton for all freight carried.....	2 29-100 cents.
Average number of cars in passenger trains, including baggage-cars	4
Average number of cars in freight trains.....	16

Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers...97 tons.
 Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....176 tons.
 Rate of speed of passenger and express trains, including stops.....18 miles per hour.
 Rate of speed of freight trains, including stops.....10 miles per hour

Tonnage of Articles Transported.

	TONS.	PER CENT.
Grain.....	88,231	29.3
Flour.....	1,991	.7
Provisions (beef, pork, lard, etc).....		
Animals.....	20,425	7.
Lumber and forest products.....	25,421	8.1
Coal.....	123,365	41.1
Plaster.....	1,650	.5
Salt.....	1,837	.7
Stone and brick.....	4,774	1.6
Merchandise and other articles, not enumerated above.....	33,027	11.
Total tons carried.....	300,721	100

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company, \$500 per month on an allowance of tonnage amounting to 1,600 through pounds per day of service. One and one-half first-class tariff rate on excess.

Do sleeping, parlor, or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping-cars of Pullman Palace Car Company. Three cents per mile, run. Additional charge to passengers made by the Pullman Company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. \$1,202.19, for March, April, May, and June, 1878. Pullman Palace Car Company. Earnings received by the Pullman Co.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? Compensation \$11,584.07 for the year, for service of six days to the week.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants. None.

ACCIDENTS TO PERSONS IN IOWA.

July 1, 1877—Charles McMains, brakeman on freight train; had his hand crushed, in coupling cars on Lowry coal switch, near Oskaloosa. No blame attached to any one, except McMains, who was not as careful as he should have been. Injury slight.

July 5, 1877—Gunder Larson was run over by train, one mile north of North Skunk water-tank, and instantly killed; was lying on track, close to rail, and was not seen in time to stop. Larson was thought to be intoxicated.

July 8, 1877—Robert Mullen, at Ackley, while assisting in switching cars, caught his foot in frog, and was run over, foot being badly crushed, and leg broken between ankle and knee. He was employed as coal hoister, and is still working for the road in that capacity.

August 9, 1877—Train ran over a man, three miles south of Marshalltown. Man was walking on the track. Engineer sounded his whistle; man paid no attention to it; sounded a second time; still the man did not leave the track; engine was then reversed, and air brakes applied, but could not stop in time to save man. Both legs were cut off, and man died next day. He stated before he died that his name was S. Douglas, and that he had a family at Peoria, Illinois. He was doubtless intoxicated.

November 1, 1877—Geo. R. Archibald was stealing a ride on train. Jumped off in a hurry at C. & N. W. Ry. crossing at Marshalltown, and had foot run over. This was his statement of case.

November 25, 1877—A train loaded with Indians was going south, at North Skunk water tank, two squaws fell from car. But slightly hurt.

January 24, 1878—James Harris, brakeman, was run over by car at Union, and died from the effects in five hours after accident. No blame attached to any one.

February 11, 1878—J. B. Joslin, brakeman, in coupling cars had his hand caught and considerably crushed. No carelessness was charged to any other employe.

February 25, 1878—A boy 7 years old, at Oskaloosa, was placing pins on rails and watching wheels pass over them. Train started, and boy was so near, oil-box struck boy and knocked him down. wheel passed over his leg.

April 20, 1878—At Dillon station, a boy was playing on a box-car, which grain man was pushing up to elevator. Boy fell off and was run over by car, and died from injuries received.

May 27, 1878—Wm. Lemon, brakeman, caught his finger between dead-woods, and tore flesh from it. Bones not broken. No carelessness by other employes.

OFFICERS OF COMPANY, WITH LOCATION OF OFFICES.

General Superintendent, H. L. Morrill.
 Chief Engineer and Roadmaster, Chas. C. Gilman.
 Superintendent of Telegraph, A. Russell.
 Auditor and Cashier, J. Robinson.
 General Passenger Agent, A. Russell.
 General Freight Agent, J. C. Manley.
 Attorneys, General and Local, Brown & Binford.
 Receiver, H. L. Morrill.
 General offices at Marshalltown, Iowa.

STATE OF IOWA, }
County of Marshall, }

H. L. Morrill, Receiver and General Superintendent of the Central Railroad of Iowa, being duly sworn, deposes and says that they have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[I. S. OF R. R.]

H. L. MORRILL,

Receiver and Gen. Supt. of Central Railroad of Iowa.

Subscribed and sworn to before me, this 16th day of September, A. D., 1878.

THADDEUS BINFORD,

[L. S.]

Notary Public, Marshall County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30TH, 1873.

CAPITAL STOCK.

Capital stock authorized by articles of association.....\$ 27,720,919.51
 Per value of shares.....\$100.00
 Average price received per share—See *Note A*.

FUNDED DEBT.

C., B. & Q. trust mortgage inconvertible sinking fund, 8 per cent. bonds, payable January 1, 1883.....	\$ 2,581,000.00
C., B. & Q. trust mortgage convertible sinking fund, 8 per cent. bonds, payable January 1, 1883.....	150,000.00
C., B. & Q. trust mortgage convertible sinking fund, 7 per cent. bonds, payable October 1, 1890.....	653,000.00
C., B. & Q. second mortgage bonds, issued on account of Northern Cross Road, payable at Frankfort-on-the-Main, interest at 4½ per cent. to July 1, 1875, and at 4 per cent. from July 1, 1875, to July 1, 1890.....	816,000.00
C., B. & Q. 7 per cent. bonds, dated January 1, 1872, and payable January 1, 1896.....	1,517,475.00
C., B. & Q. 7 per cent. bonds, dated July 1, 1873, and payable July 1, 1903.....	12,307,000.00
C., B. & Q. 5 per cent. bonds, dated June 1, 1875, and payable June 1, 1895.....	415,000.00
C., B. & Q. 5 per cent. bonds, dated October 1, 1876, and payable October 1, 1901.....	2,438,000.00
B. & M. R. R. R. bonds.....	1,600.00
B. & M. R. R. R. new bonds.....	4,638,250.00
B. & M. R. R. R. convertible third series.....	199,500.00
B. & M. R. R. R. convertible 1879.....	288,500.00
B. & M. R. R. R. convertible 1894.....	279,000.00
B. & M. R. R. R. convertible 1889.....	370,500.00
Total amount of funded debt.....	\$ 26,634,825.00

Note A.—By sale and consolidation the Burlington & Missouri River Railroad Company's road property and franchises have been merged with that of the C., B. & Q. R. R. Co., the managers of which have not the information necessary for answering many of the questions asked in this book. Most of the original books of the B. & M. R. R. Co. were destroyed by fire in 1872.

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

	WHOLE LINE.
Main line, extension or alteration of road.....	None.
Branches, extension or alteration of road, specifying each.....	\$ 29,252.59
Double track extension.....	93,958.69
Land, and right-of-way.....	21,469.71
Passenger and freight stations, wood-sheds, and water stations.....	\$56,291.84
Less sales.....	16,092.00
Engine-houses, car-sheds, and turn-tables.....	40,199.84
New locomotives.....	10,653.36
New snow-plows.....	None.
New passenger-cars.....	8,716.56
New mail and baggage-cars, and express-cars.....	6,031.38
New freight-cars, and repair-cars.....	696,996.17
Machine-shops, machinery, and tools.....	4,796.10
New fences.....	10,482.13
Any other expenditures charged to property account, specifying same:	
New side track.....	51,367.09
Bridges.....	7,977.94
Culverts.....	124,049.86
Total.....	1,105,951.42

Property sold and credited property account during the year:

Premium on bonds sold and discount on bonds purchased...	82,870.57
Net addition to property account for the year.....	1,023,080.85

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor? The policy of this company is to make these permanent improvements as rapidly as means will permit, and to charge the cost to Operating Expenses.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, FREIGHT, AND MISCELLANEOUS IN IOWA.

	PASSEN- GERS.	FREIGHT.	MISCEL- LANEOUS. including mail and express.
July, 1877	\$ 61,071.36	\$ 160,999.67	\$ 11,032.88
August, 1877	64,655.42	333,728.07	10,999.89
September, 1877	87,095.04	304,474.15	11,125.75
October, 1877	88,356.82	334,247.56	10,353.83
November, 1877	74,639.28	332,782.86	11,235.99
December, 1877	60,698.46	198,579.74	12,410.64
January, 1878	64,910.44	243,349.50	12,063.46
February, 1878	61,951.84	243,148.11	10,327.62
March, 1878	75,829.12	328,405.22	10,413.92
April, 1878	75,211.84	299,555.93	10,981.36
May, 1878	64,120.51	320,072.56	11,168.84
June, 1878	66,771.31	212,791.57	11,327.94
Totals	\$ 845,311.44	\$3,312,134.94	\$133,440.16

Recapitulation of Earnings in Iowa.

Total receipts from passenger trains.....	\$ 845,311.44
Total receipts from freight trains.....	3,312,134.94
Receipts from miscellaneous sources, including mail and express.....	133,440.16
Total earnings in Iowa.....	4,290,886.54
Earnings per mile of road operated, [522.894 miles], [\$8,186.70].	
Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? No advance since March 23, 1878.	

Receipts other than Earnings.

Sale of real estate.....	\$16,092 deducted from expenditures.
All other sources, specifying same. Premium on bonds sold and discount on bonds purchased deducted from expenditures.....	\$82,870.57

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

OPERATING EXPENSES.	Iowa.	Whole line, including St. Louis, Rock Island & Chicago Railroad.
Train service.....	\$ 244,280.82	\$ 616,921.19
Engine service.....	282,760.56	782,969.00
Station service.....	172,624.38	746,122.96
Water service.....	34,630.25	76,857.56
Repairs track.....	633,840.26	1,475,013.79
Repairs bridges.....	165,348.96	367,445.96
Repairs fences.....	16,369.86	55,947.31
Repairs buildings.....	34,771.20	101,550.57
Repairs docks and levees.....		2,877.57
Repairs engines.....	160,848.35	524,694.56
Repairs cars.....	212,600.80	622,537.47
Lost and damaged freight.....	6,056.35	18,931.78
Miscellaneous loss and damage.....	45,354.62	88,869.07
Telegraphing.....	59,851.49	148,861.91
Fuel consumed.....	253,269.67	653,350.51
Oil and waste.....	42,452.39	113,183.56
Stationery.....	12,918.52	41,972.52
Printing, advertising and subscription.....	8,111.67	23,836.81
General expenses.....	114,282.21	356,674.42
Legal expenses.....	17,144.00	52,731.55
Miscellaneous expenses.....	2,162.71	6,959.10
Foreign agencies.....	44,350.88	96,333.25
Insurance.....	12,640.55	39,921.29
Rent of cars.....	50,011.61	138,820.67
Total.....	\$ 2,626,722.14	\$ 7,153,684.38
Rent of tracks.....		\$ 144,510.37
Taxes, state, county, city and town.....		608,926.47
Interest on bonds.....		2,120,114.45
Total.....		\$ 10,027,235.67

REPORT OF RAILROAD COMMISSIONERS.

WHOLE LINE INCLUDING ST. LOUIS, R. I. & CHI. R. R.

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4).....	\$10,027,235.67
Per mile of road operated	7,431.68
Percentage of expenses to earnings.....	.7455

GENERAL RECAPITULATION.

Total earnings.....	\$13,425,028.91
Total receipts during the year—interest and exchange.....	25,465.46
Total operating expenses.....	10,027,235.67
Net earnings—earnings above operating expenses.....	3,423,257.70
Percentage of net earnings to stock and debt...6 3-10 pr. ct.	

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year, being total interest liability..	\$2,120,114.45
Receipts above operating expenses and interest.....	3,423,257.70
Amount paid during the year for permanent improvements, and charged to cost of road, and to operating expenses (not charged off until December 31 of each year).....	1,599,342.54
Dividends declared, 8 per cent. for the year, amount.....	2,206,038.76
Date of last dividend declared	March 15, 1878.
Balance for the year, or surplus.....	1,207,012.21
Surplus at the commencement of the year	3,389,038.98
Total surplus	1,207,012.21
Paid to sinking funds in hands of trustees	314,678.85

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Construction accounts.....	\$42,212,473.97
Equipment accounts	9,446,498.50
Branch roads.....	3,761,617.74
Stocks, cash, and material on hand	6,184,449.76
Bills and accounts receivable and payable—balance.....	1,010,240.29
Total.....	\$62,615,280.26

Cr.

Capital stock	\$27,729,916.51
Funded debt	26,634,825.00
C, B. & Q. sinking fund	2,398,772.12
B. & M. sinking fund.....	1,437,722.94
Profit and loss.....	527,016.39
Suspended debt, principally worthless.....	\$1,080,672.55
Construction expenditures for year ending June 30, 1878, to be written off.....	1,599,342.54
* Income account.....	1,207,012.21
	3,887,027.31
Total.....	\$62,615,280.26

* "It has sometimes been suggested that this surplus fund ought, wholly or in part to be written off against the depreciation of our equipment, and other perishable property."—[Extract from report of Directors, December 31, 1877.]

DESCRIPTION OF ROAD.

Date when the road, or portions thereof were opened for public use :

- From Burlington to Ottumwa, August 25, 1859.
- From Ottumwa to Chariton, June, 1867.
- From Chariton to Afton, August 15, 1868.
- From Afton to East Plattsmouth, December 20, 1869.
- From Afton to Council Bluffs, January 16, 1870.

* Length of main line of road completed, from Burlington to East Plattsmouth.....	232.926
Length of main line of road completed from Red Oak to Hamburg.....	39.291
Length of main line of road completed in Illinois.....	322.217
	369.867
Total length of road belonging to this company.....	692.084
Aggregate length of sidings and other tracks not otherwise enumerated, including leased lines	276.576
Same in Iowa, including leased lines.....	98.886
Aggregate length of tracks, not including sidings, belonging to this company computed as single track.....	766.003
Same in Iowa	322.217
Gauge of track.....	4 feet 8½ in.
Total length of tracks belonging to this company laid with steel rails in Iowa, miles	202 19-100
Weights per yard.....	60 lbs.
Total length of tracks belonging to this company laid with iron rails.....	318.844
Weights per yard, main line.....	60 lbs.
Branches	48 to 56 lbs.

Roads Belonging to Other Companies, Operated by this Company, Under Lease or Contract.

Fox River line, from Geneva to Streator, Illinois.....	68.493
Rock Falls line, from Shabbona to Rock Falls, Illinois.....	46.434
Clinton line, from Mendota to Clinton, Illinois.....	61.604
Rushville line, from Buda to Rushville, Illinois.....	107.186
Keithsburg line, from Galva to Keithsburg, Illinois.....	56.328
Carthage line, from Carthage Junction, to Quincy, Illinois.....	70.130
Q. A. & St. Louis line, from Quincy to E. Louisiana, and E. Hannibal.....	46.319
	456.494
Keokuk line, from Burlington to Keokuk, Iowa.....	42.466
A. K. & D. line, from Albia to Knoxville, Iowa	33.216
Chariton line, from Chariton to Leon, Iowa.....	37.760
Creston line, from Creston to State Line, Iowa.....	42.675
B. & N. V. Railway line, from Villisca to Clarinda.	14.190
Kansas City St. Jo. & Council Bluffs line, from Pacific Junction to Council Bluffs.....	163.30
Kansas City St. Jo. & Council Bluffs line, from Hamburg Junction to E. Nebraska City.....	12.180
Creston line, from State Line to Hopkins, Missouri.....	1.860
St. L., E. I. & C. R. R. via Sterling to Alton Junction.....	250.15
Keithsburg Branch.....	17.90
Branch to Cleveland Coal Field	3.50
Joint interest with C. & N. W. Railway from R. I. Junction to Sterling.....	5.20
Alton Junction to E. St. L., Trackage....	21.00

* Length in all cases to be given in miles and decimals.

Total length of above roads.....	657.171
Total length of above roads in Iowa	198.817
Total length of above roads in other States, specifying each, Mis- souri.....	1.86
Total miles of road operated by this company.....	1620.50
Total miles of road operated by this company, in Iowa.....	527.034

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 62; aggregate length, feet.....	8,400
Iron bridges, number of, 10; aggregate length, feet.....	2,998
Wooden trestles, number of, 658; aggregate length, feet.....	77,857
Culverts, number of, 1,143; aggregate length, feet.....	

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	L'gth. Feet.	WHEN BUILT.
Between Beckwith and Fairfield.....	2 Girders	Iron.....	84 ft.	1877-1878.....
Between Dudley and Frederic.....	2 Girders	Iron.....	70 ft.	1877-1878.....
Between Murray and Thayer.....	1 Girder.....	Iron	42 ft.	1877-1878.....
Keokuk & St. Paul at Wever.....	1 Howe Truss.....		100 ft.	1877-1878.....

Crossings.

What railroads cross your road at grade in this State, and at what locality?
 Chicago & Southwestern Railroad, at Fairfield.
 Keokuk & Des Moines Railroad, at Ottumwa.
 Central Railroad of Iowa, at two miles east of Albia.
 Kansas City, St. Jo., & Council Bluffs Railroad, at Hamburg.
 Kansas City, St. Jo., & Council Bluffs Railroad, at Pacific Junction.

What railroads cross your road either over or under grade in this State?
 None.

Number of crossings of highways at grade in this State without pro- tection.....	646
Number of crossings of highways at grade in this State at which there are gates or flagmen.....	8
Number of crossings of highways over railroad.....	8
Number of crossings of highways under railroad.....	None.
Number of highway bridges 18 feet above track	8
Number of highway bridges less than 18 feet above track.....	None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? All trains will come to a full stop within 400 feet before crossing another railroad at grade.

In all cases trains must be run with such care as will insure absolute safety. At many of the crossings signal boards or gates are used, which, with the precautions established by rules, seem to be sufficient for safety.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? The bell must be rung at the distance of eighty rods from the place where the railroad crosses any other road or street, and be kept ringing till the engine shall have crossed said road or street. Bells with steam ringer will be kept ringing while engine is in motion. The bell will be rung also as a signal that the train is about to start—the whistle never being used for this purpose. Always ring bell when moving about stations. These regulations are found to be sufficient for safety.

Number of stations on whole line.....	273
Same in Iowa.....	92

RETURNS OF COMPANIES.

151

Employees.

Number of persons regularly employed on all roads operated by company, including officials—Illinois.....	5,174
Same in Iowa.....	3,799

Fencing.

How many miles of fencing have you on your road in Iowa?....	511.12 miles.
How many miles of fencing have you built during the year?	25.36 miles.
What was the average cost per rod?.....	\$1.10
The total cost of same?.....	10,482.13

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender, in Iowa.....	110
Number of locomotives of more than 20 tons weight, exclusive of tender, in Iowa.....	16
Number of passenger-cars on whole line.....	116
Number of cars—sleeping, 11; dining, 4; officers', 4, on whole line.....	19
Number of express, mail, and baggage-cars on whole line.....	63
Number of box freight-cars on whole line.....	5,218
Number of stock-cars on whole line.....	359
Number of platform-cars on whole line	1,925
Number of coal-cars on whole line	
Number of conductors' way-cars on whole line.....	176
Other cars as follows: Wrecking and tool, 5; hand, 421, push, 361.....	787
	<hr/> 8,663

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? Engine of 36 to 38 tons weight will draw in Iowa about 15 cars, carrying 12 tons, each.

Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used? Engine of 36 to 38 tons will draw about 11 passenger and express-cars in Iowa.

Number of locomotives equipped with train-brake.....	123
Number of passenger-cars equipped with train-brake.....	198
What kind of train-brake is in use on your road? Westinghouse air-brake.	
Number of passenger-cars with Miller platform and buffer, including baggage, mail and express.....	198
Number of passenger-cars with any other platform and buffer....	None.

TELEGRAPHS.

Miles of telegraph on line operated by company, in Iowa.....	520½
Miles of telegraph owned by company.....	520½
Number of telegraph offices in company's stations.....	82
Number of telegraph stations operated by company only.....	3
Number of telegraph stations operated jointly by rail and telegraph companies.....	79

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	591,085
Miles run by freight trains.....	2,152,762
Miles run by mixed trains—for June, only.....	8,994
Total mileage of passenger, freight, and mixed trains.....	2,752,841
Miles run by construction and other trains—No record.	.....
Total engine miles run	4,721,420
Highest rate of fare per mile, for any distance ..	3 cents.
Lowest rate of fare per mile, for any distance (single fare).....	3 cents.
Average number of cars in passenger trains, including baggage cars, estimated	6
Average number of cars in freight trains, estimated.....	15
Rate of speed of passenger and express trains, including stops..	24 miles.
Rate of speed of freight trains, including stops.....	12 miles.

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.
	IOWA—LOCAL
Grain.....	97,914
Flour.....	4,734
Provisions, (beef, pork, lard, etc.), including salt.	2,646
Animals.....	11,886
Lumber and forest products.....	70,613
Coal and coke.....	131,909
Iron, lead, and other mineral products.....	7,623
Stone, brick, lime, clay, sand, cement, and stucco.....	12,124
Manufactures—including agricultural implements, furniture, and wagons.....	9,237
Merchandise and other articles, not enumerated above.....	88,241
Total tons carried in Iowa, local	436,937
Total tons carried, inter-state business.....	953,450
Total.....	1,390,387

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what condition as to rates, etc. what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company runs on the main line and all branches. The express company transports all money for the railroad company free. The railroad company furnishes the cars at its own expense. The express company is not limited to any kind of business, being at liberty to take whatever the allotted space allows. It loads express freight into cars; has sole charge of it; unloads and takes care of it; and assumes all risk and responsibility.

What freight and transportation companies run on your road? There are no contracts with transportation companies.

What amount have you paid other corporations, car loaning companies, [stock companies,] or individuals, not operating railroads, for the use of cars?

National Tube Works.....	\$ 1,800.00
Fort Wayne, Muncie & Cin. R. R.....	409.99
Western Car Co.....	29,840.33

The cars of these companies were not hired especially for Iowa, but were sometimes used there.

Do sleeping, parlor, or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping-cars, owned and run by the Pullman Palace Car Company, who regulate the rates for use of cars. Dining-cars owned jointly by this company and the Pullman Palace Car Co., are run in Iowa, and a uniform rate of seventy-five cents is charged per meal.

What is the total amount paid by your company to palace, or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings? This company maintains and repairs the cars; and the Pullman Palace Car Co., maintains everything relating to the sleeping apparatus. The Pullman Palace Car Co. receives the entire earnings.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? On main line in Iowa, \$191.20 per mile, and on branches, \$36.00 to \$59.50 per mile.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants.....	\$ 360,072.96
State the number of acres yet to inure to your company from Congressional grants.*	
State the average price at which these lands are offered for sale by the company.....	7.00
State the average price at which these lands have been sold or contracted by the company.....	12.02
State the number of acres sold.....	321,106.19
State the amount received from forfeited contracts (including interest on deferred payments received by the company)	74,639.98
State the gross amount received from sales, contract, forfeited contracts, etc., up to June 30, 1878.....	\$ 2,175,313.10

Lands—State or Swamp-Land Grant.

State the number of acres of swamp-lands received from counties. No swamp-land grant received by the C., B. & Q.

Summary.

Total amount of lands received by company.....	360,072.96	100 acres.
Total amount of lands sold and contracted by company...	321,106.19	100 acres.
Cash payments from sales, contracts, forfeited contracts, including interest on deferred payments received by the company....	\$ 2,175,313.10	

* There are no vacant lands within the limits of the grant which will inure to the company, though the grant falls short over 500,000 acres.

ACCIDENTS TO PERSONS IN IOWA.

DATE. 1877.	NAME OF PERSON.	OCCUPATION.	CAUSE OF ACCIDENT.	LOCATION.	CHARACTER OF IN- JURY.
Jan. 6.	John Bou.....	.....	Jumping from train in motion.....	Afton.....	Right leg amputated.....
Aug. 15.	Chas. F. Sclodge.....	(Boy).....	Rear collision—unavoidable.....	Danville.....	Killed.....
Aug. 18.	H. Oehlschlaeger.....	Brakeman.....	Attempting to board train.....	Ottumwa.....	Left leg amputated.....
Aug. 20.	C. A. Clendenin.....	.....	Fell from top of train.....	Near Thayer.....	Killed.....
Sept. 5.	Unknown man.....	.....	Struck on track—intoxicated.....	One mile east of Whitfield.....	Killed.....
Sept. 16.	Martin McAnnally.....	.....	Lying on track—intoxicated.....	One mile east of Hamburg.....	Killed.....
Oct. 22.	L. P. Adley.....	Brakeman.....	Fell under cars while switching.....	Shooks.....	Killed.....
Oct. 23.	Joseph Moore.....	.....	Fell off passenger train—drunk.....	Between Shooks and Chillicothe.....	Killed.....
Oct. 19.	William Coy.....	Switchman.....	Coupling cars.....	W. P. Transfer.....	Severely bruised.....
Oct. 30.	Mrs. Wm. Johnson.....	.....	Sudden start of train.....	Lovilla.....	Third finger amputated.....
Nov. 12.	Jas. D. Wilson.....	Brakeman.....	Slipped and fell between cars.....	Half mile east of Corning.....	Somewhat bruised.....
Nov. 19.	E. H. Mabes.....	Agent, Malvern.....	Fell from top of train while helping to do switching.....	Malvern.....	Killed.....
Nov. 23.	Chas. H. Cook.....	Brakeman.....	Coupling two Empire Line cars.....	Woodburn.....	Injuries from which he died.....
Dec. 8.	R. Hartnought.....	Section man.....	On track and struck by engine.....	Council Bluffs.....	Injuries from which he died.....
Dec. 24.	Wm. McCullen.....	Laborer.....	Fell between cars.....	Near Stanton.....	Killed.....
1878.					
Jan. 1.	John Mullan.....	.....	Walking on track, struck by train.....	Between Bedford and Conway.....	Badly bruised.....
Jan. 5.	Frank Moran.....	Brakeman.....	Fell from top of train.....	One mile west of Hillsdale.....	Concussion of brain.....
Jan. 8.	Gus. Johnson.....	Fireman.....	An arch-flue of engine burst.....	Near Council Bluffs.....	Seriously scalded.....
Jan. 14.	Edwin Bottom.....	Brakeman.....	Fell from top of train.....	Emerson.....	Killed.....
Jan. 20.	R. J. Williams.....	Switchman.....	Hand caught while coupling.....	Ottumwa.....	Two fingers amputated.....
Feb. 14.	John Russell.....	Switchman.....	Neglected to get off track.....	Two miles west of New London.....	Left leg broken.....
March 2.	J. M. Brunk.....	Brakeman.....	Stepped down between cars.....	Ottumwa.....	Killed.....
March 21.	John Mulliker.....	(Child).....	Fell between cars while intoxicated.....	Oscola.....	Killed.....
March 19.	Charlie Norton.....	Brakeman.....	Ran over by empty coal car.....	Dudley.....	Killed.....
March 29.	J. W. Lindsey.....	Brakeman.....	Caught toe in point of frog.....	Corning.....	Killed.....
April 4.	Peter Banks.....	Brakeman.....	Caught between U. D. L. cars while coupling.....	Woodburn.....	Injuries from which he died.....
May 10.	P. F. Swift.....	Conductor.....	Getting on train, slipped.....	Monroe Coal Siding.....	Right foot injured.....
June 1.	John Lally.....	(Boy).....	Attempting to jump on train.....	Albia.....	Left leg cut off.....
June 1.	Oscar Heizer.....	(Boy).....	Attempting to jump on train.....	Prescott.....	Foot bruised.....

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from causes beyond their control..1	...	
misconduct or want of caution.....1	2	
Employees—from causes beyond their control..2	...	
misconduct or want of caution.....9	11	
Others—at stations and highway crossings.....0	...	
stealing rides.....0	0	
trespassing on track, etc.....3	3	Total killed ...16
Injured—Passengers—from causes beyond their control..0	...	
misconduct or want of caution.....3	3	
Employees—from causes beyond their control..1	...	
misconduct or want of caution.....5	6	
Others—at stations and highway crossings.....0	...	
stealing rides.....3	...	
trespassing on track, etc.....1	4	Total injured...13

In view of the many accidents which occur from railway employes getting their feet caught in frogs, switches, etc., please state whether your company has adopted any plan for preventing such accidents? All frogs and switches are blocked up.

OFFICERS OF THE C. B. & Q. R. R. COMPANY, WITH LOCATION OF OFFICES.

President—John M. Forbes, Boston.
 Vice-President and General Manager—C. E. Perkins, Burlington.
 Secretary and Treasurer—A. T. Hall, Chicago.
 Traffic Manager—C. W. Smith, Chicago.
 General Superintendent—T. J. Potter, Burlington.
 Assistant General Superintendent—G. O. Manchester, Chicago.
 Consulting Engineer, Robert Harris, Chicago.
 Superintendent of Telegraph, F. H. Tubbs, Burlington.
 Auditor, George Tyson, Boston.
 General Passenger Agent, D. W. Hitchcock, Chicago.
 General freight Agent, E. P. Ripley, Chicago.
 Solicitor, J. M. Walker, Chicago.

NAMES OF DIRECTORS WITH RESIDENCE.

John M. Forbes, Boston, Massachusetts.
 Sidney Bartlett, Boston, Massachusetts.
 Chas. J. Paine, Boston, Massachusetts.
 T. Jefferson Coolidge, Boston, Massachusetts.
 H. S. Russell, Boston, Massachusetts.
 J. L. Gardner, Jr., Boston, Massachusetts.
 J. N. A. Griswold, Newport, Rhode Island.
 Peter Geddis, New York.
 J. M. Walker, Chicago, Illinois.
 Robert Harris, Chicago, Illinois.
 C. E. Perkins, Burlington, Iowa.

General Offices at 102 Michigan Avenue, Chicago.
 Date of annual meeting of stockholders, Wednesday after the fourth Monday in March.
 Fiscal year of the company, December 31st.

STATE OF IOWA, }
County of Des Moines. }

C. E. Perkins, Vice-President, and E. D. Barbour, Secretary, of the Chicago, Burlington & Quincy Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

[L. S. OF P. E.]

[Signed]

C. E. PERKINS,
E. D. BARBOUR, *Secy.*

ATTEST.

E. D. BARBOUR, *Secy.*

Subscribed and sworn to before me, this 12th day of October, A. D. 1878, by C. E. Perkins.

[L. s.]

H. B. SCOTT, *N.-P.*

Subscribed and sworn to by said E. D. Barbour, before me a notary public of the state of Illinois, in and for Cook county, this 7th day of October, A. D., 1878.

[L. s.]

LESTER O. GODDARD,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 12th day of October, 1878.

REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

The present company was organized in 1863, and comprises various lines of road which had been built by other companies, the records of which are not all in our possession, on which account it is impossible to give the information desired in relation to the issue of stock, the cost and estimated value of road in detail, etc.

Par value of shares.....[\$100.00].
 Number of stockholders at date of last election.....[1,768].
 Number of stockholders in Iowa at same date.....[1].
 Amount of full-paid stock held in Iowa at same date [2 shares]. \$ 200.00
 Capital stock issued [number of shares, 276,837.44] amount paid
 in.....\$27,683,744.00
 Capital stock paid in common..... 15,404,261.00
 Capital stock paid in preferred, and conditions of preferment... 12,279,483.00

Capital stock, total amount paid in as per books of the company, \$27,683,744.00
 Capital stock paid in per mile of road owned by company
 [1,412.34 miles]..... 19,601.00

DEBT.

CLASS OF BONDS.	Date of issue.	Rate of interest, per cent.	Where payable.	When payable.	Amount.
Consolidated mortgage bonds.....	1875	7	N. Y....	July 1, 1895	\$ 6,219,000.00
1st Mort. La Crosse Division bonds.....	1863	7	N. Y....	January 1, 1883	6,500,000.00
1st Mort. Iowa and Minn. Div. bonds.....	1867	7	N. Y....	July 1, 1887	3,810,000.00
1st Mort. Prairie du Chien Div. bonds....	1868	8	N. Y....	Feb'y 1, 1898	3,074,000.00
2d Mort. Prairie du Chien Div. bonds.....	1868	7 & 10	N. Y....	Feb'y 1, 1898	1,315,000.00
1st Mort. Chicago and Mil. Div. bonds....	1873	7	N. Y....	January 1, 1903	2,500,000.00
1st Mort. St. Paul (to River) Div. bonds...	1872	7 gold	London...	January 1, 1902	4,000,000.00
1st Mort. Iowa and Dakota Div. bonds....	1869	7	N. Y....	July 1, 1889	601,000.00
1st Mort. Hastings and Dak. Div. bonds...	1872	7	N. Y....	January 1, 1902	182,000.00
Second mortgage bonds.....	1864	7	N. Y....	October 1, 1884	600,000.00
Minnesota Central bonds.....	1864	7	N. Y....	July 1, 1884	190,000.00
Milwaukee & Western bonds.....	1861	7	N. Y....	July 1, 1891	234,000.00
Equipment and bridge bonds.....	1873	10	N. Y....	June 1, 1883	43,000.00
Real estate, purchase money bonds.....	1864	7	N. Y....	July 1, 1874	97,500.00
Milwaukee City bonds.....	1854	7	N. Y....	March 1, 1874	2,000.00
Total.					\$30,066,500.00

Total amount of funded debt.....	\$30,066,500.00
Unfunded debt incurred in any manner, and how. June pay- rolls and bills payable in July. Current balances.....	750,333.36
Total debt liabilities.....	\$30,816,833.36
Amount of debt liabilities per mile of road [1,412.34 miles]	21,820.00
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments..	27,736,647.30
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same. Nothing.	

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$57,499,546.65
Average cost of same per mile	40,712.00
Proportion of same for Iowa.....	13,641,890.00

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT
DURING YEAR.

Main line extension or alteration of road.....	\$387,320.58
Branches, extension or alteration of road, specifying each, (Ne- cedah branch)	45,423.95
Land, one building thereon	108,454.73
Passenger and freight-stations, wood-sheds, and water-stations..	38,104.82
Engine-houses, car-sheds, and turn-tables..	6,358.16
Steel rails (excess of cost over iron).....	125,160.94
New locomotives	43,200.00
New passenger-cars	30,156.96
New mail and baggage-cars.....	10,201.03
New freight-cars	290,338.82
New fences	2,181.04
New iron bridges, viaducts, etc.	42,652.03
Total.....	\$1,129,553.06
Property sold and credited property account during the year:	
Old barges at La Crosse.....	\$600.00
Real estate in Milwaukee	200.00
	800.00
Net addition to property account for the year.....	\$1,128,753.06

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades, and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor? A large portion of the tracks of this company within the states of Illinois and Wisconsin have been relaid with steel rails; up to this time only fifteen miles of steel have been laid in Iowa. About \$10 per ton is charged to permanent improvement, and the remainder to operating expenses.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1877.....	\$16,257.74	\$159,141.47	\$175,399.21
August, 1877.....	19,237.84	166,485.99	185,723.83
September, 1877.....	14,364.08	187,503.78	201,867.86
October, 1877.....	17,985.35	171,372.19	189,357.54
November, 1877.....	11,929.54	140,391.05	152,320.59
December, 1877.....	12,742.26	129,045.60	141,787.86
January, 1878.....	8,431.99	116,686.77	125,118.76
February, 1878.....	6,685.39	108,127.80	114,813.19
March, 1878.....	6,058.83	162,306.04	168,364.87
April, 1878.....	14,467.78	144,134.29	158,602.07
May, 1878.....	19,061.19	156,808.57	175,869.76
June, 1878.....	19,010.46	152,338.35	171,348.81
Totals.....	\$166,232.45	\$1,794,341.90	\$1,960,574.35

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1877.....	\$45,521.15	\$281,221.15	\$326,742.30
August, 1877.....	64,339.89	375,290.43	439,630.32
September, 1877.....	72,420.93	823,008.93	895,429.86
October, 1877.....	93,928.14	817,198.73	911,126.87
November, 1877.....	83,526.36	587,709.51	671,235.87
December, 1877.....	76,630.87	401,316.43	477,947.35
January, 1878.....	64,467.76	456,555.41	521,023.17
February, 1878.....	74,069.19	427,152.53	501,221.72
March, 1878.....	81,926.03	363,113.51	445,039.54
April, 1878.....	116,068.66	438,687.56	554,756.22
May, 1878.....	113,169.96	451,177.36	564,347.32
June, 1878.....	78,016.67	331,982.16	409,998.83
Totals.....	\$964,085.61	\$5,754,413.76	\$6,718,499.37

REPORT OF RAILROAD COMMISSIONERS.

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	MISCELLANEOUS.
July, 1877.....		\$12,282.18	\$13,580.03	\$6,906.71
August, 1877.....		12,506.43	14,104.06	7,962.85
September, 1877.....		13,426.93	12,450.48	8,574.50
October, 1877.....		12,790.02	12,122.87	10,994.90
November, 1877.....		13,901.78	12,940.39	14,123.46
December, 1877.....		13,553.93	12,954.05	12,885.61
January, 1878.....		13,563.01	13,463.83	13,963.86
February, 1878.....		13,569.26	11,957.04	9,108.29
March, 1878.....		13,870.26	12,966.11	8,088.38
April, 1878.....		13,516.51	12,927.31	6,352.89
May, 1878.....		13,784.66	13,484.24	7,257.88
June, 1878.....		13,953.68	12,549.50	7,894.95
Totals.....		\$160,723.65	\$155,499.91	\$114,114.28

Recapitulation of Earnings.

Receipts from local passengers.....	\$1,794,341.90	
Receipts from through passengers	166,232.45	1,960,574.35
Receipts from news service.....		6,917.12
Receipts for express.....		155,499.91
Receipts for extra baggage		6,638.13
Receipts for mails		160,723.65
Receipts for sleeping-cars.....		45,464.50
Total receipts from passenger trains.....		\$2,335,847.66
Receipts from passenger trains, per train mile run (1,444,875 miles), \$1.62.		
Receipts from local freight.....	\$5,754,413.76	
Receipts from through freight.....	961,085.61	
Total receipts from freight trains.....		\$6,718,499.37
Receipts from freight trains, per train mile run (3,801,701 miles), \$1.77.		
Receipts from miscellaneous sources		55,064.53
Total earnings*.....		\$9,109,411.56
Proportion for Iowa.....	\$875,103.22	
Earnings per mile of road operated (248 miles).....	3,528.64	
Per train mile, for passenger, freight, and mixed trains (617,023 miles), \$1.42.		

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? No advance in the rates has been made in any case. Some slight reductions on coal and other heavy freight have been established.

* Earnings of elevators in Milwaukee are not included in this statement.

Receipts other than Earnings.

Receipts from other roads, and decrease of floating assets.....	\$ 244,088.10
Receipts from sale of bonds of company not previously issued...	288,402.14
Receipts from sale of other securities.....	10,000.00
Receipts from sale of real estate, and property.....	800.00
Receipts from increase of floating debt.....	356,511.23
Receipts from all other sources, specifying same, interest, and exchange.....	6,317.23

Total receipts for the year, including net earnings.....\$ 5,277,901.62

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor, and supplies.....	\$ 1,210,052.23
Repairs of bridges—labor, and supplies, and renewal.....	93,944.24
Repairs of fences—labor, and supplies.....	21,456.52
Repairs of buildings—stations, and water-tanks, etc., and renewals.....	88,986.60
New steel rails, deducting old rails sold, included in track... ..	\$ 284,736.87
Total.....	\$ 1,414,439.59

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger and freight locomotives—labor, and supplies.....	\$ 310,498.27
Repairs of cars—labor, and supplies.....	444,871.25
Repairs of machinery and tools—labor, and supplies.....	22,539.99
Total.....	\$ 777,909.51

Class 3.—Conducting Transportation.

Fuel.....	\$ 561,314.31
Oil, and waste.....	60,411.55
Wages of employes—conductors, enginemen, brakemen, stationmen (all grades) and clerks....	1,395,804.77
Miscellaneous, train, and station supplies, including lights.....	119,314.95
Loss and damage of goods.....	5,920.10
Injuries to persons.....	18,133.48
Damage for stock killed, damages to property, including damages by fire.....	17,237.94
Hire of cars.....	28,348.30
Legal expenses.....	31,952.40
All other expenses chargeable to this account.....	14,060.43
Total.....	\$ 2,252,498.23

Class 4.—General Expenses.

Salaries of the general officers of the company, general office expenses, including clerk-hire	\$ 131,545.45
Insurance.....	15,274.52
Taxes in Iowa.....	\$ 30,296.82
Taxes in other states.....	242,974.10—
Advertising, and foreign agencies....	273,270.90
All other expenses chargeable to this account.....	48,492.40
	54,910.52
Total	\$ 523,493.81

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4)	\$ 4,968,341.14
Proportion for Iowa	\$ 557,715.97
Per mile of road operated	2,248.85
Per train mile for passenger, freight, and mixed trains [617,023 miles]	0.91
Percentage of expenses to earnings, Iowa	63.7
Net earnings per train mile [617,023 miles]	0.51

GENERAL RECAPITULATION.

Total earnings (excepting elevators)	\$ 9,109,411.56
Total receipts during the year	\$10,246,242.76
Total operating expenses (excepting elevators)	4,968,341.14
Net earnings—earnings above operating expenses	\$ 4,141,070.42
Total receipts above operating expenses	\$ 5,277,901.62
Percentage of net earnings to stock and debt, 7 per cent.	
Percentage of net earnings to cost of road and equipment, 7 per cent.	

PAYMENTS FROM INCOME, DIVIDENDS, ETC.

Interest paid during the year	\$ 2,152,972.61
Interest falling due during the year, but not paid	\$ 7,027.39
Total interest liability for the year, say	2,160,000.00
Receipts above operating expenses and interest	3,124,929.01
Amount paid during the year for permanent improvements, and charged to cost of road	\$ 1,129,553.06
Amount paid during the year for permanent improvements, and charged to operating expenses	
Bonds and stock redeemed	224,750.75
Bonds and stock of other roads purchased	428,454.50
Dividends declared, 3½ per cent. for the year 1876	429,606.90
Dividends declared, 3½ per cent. for the year 1877	429,781.90
Dividends declared, 3½ per cent. for the year 1877	429,781.90
Date of last dividend declared, February 26, 1878.	
Sinking fund	53,000.00
Total	\$ 5,277,901.62

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Cost of road and equipment, etc.	\$ 57,499,546.65
Materials and stores on hand	252,576.22
Investments	2,294,675.63
Cash on hand, etc.	210,921.03
Bills receivable	8,500.00
Due from agents, and other companies, and individuals—current balances	566,089.40
	<u>\$60,832,308.93</u>

RETURNS OF COMPANIES.

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GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Cr.

Preferred stock.....	\$ 12,279,483.00
Common stock.....	15,404,281.00
Bonds outstanding.....	30,086,500.00
Incumbrances assumed.....	7,218.00
Unpaid pay-rolls and bills.....	537,857.91
Dividends and interest unclaimed.....	28,853.75
Balances due other companies, individuals, etc. Current bal- ances	183,621.70
Coupon ticket account.....	47,958.16
Income account	2,276,555.41
Total	\$ 60,832,308.93

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

Sixty-three miles, from McGregor to Cresco, December, 1866.

Twenty-two miles, from Cresco to State Line, December, 1867.

Eighty-four miles, from Calmar to Clear Lake, fall of 1869.

Forty-two miles, from Clear Lake to Algona, August, 1870.

Twenty-eight miles, from Mason City to State Line, November, 1870.

Nine miles, from Conover to Decorah, September, 1869.

* Length of main line of road completed in Iowa..... 247.72 miles.

Length of main line of road completed in Illinois..... 45.00 miles.

Length of main line of road completed in Wisconsin..... 680.69 miles.

Length of main line of road in Minnesota..... 352.13 miles.

Sabula to Marion, Iowa (separate report) 86.80 miles.

Total length of road belonging to this company.....1,412.34 miles.

Aggregate length of sidings and other tracks not above enu-
merated..... Not known.

Same in Iowa..... 21.25 miles.

Aggregate length of tracks belonging to this company in
Iowa, computed as single track..... 268.97 miles.

Gauge of track..... 4 ft. 8½ in.

Total length of tracks belonging to this company laid with
steel rails in Iowa (weights per yard, 60 lbs.)..... 11.58 miles.

Total length of tracks belonging to this company laid with iron
rails in Iowa [weights per yard, 60 lbs.] 257.39 miles.

*Roads belonging to other Companies, operated by this Company, under Lease or
Contract.*

Name, description, and length of each? Madison & Portage

Railroad, length..... 39 miles.

Oshkosh & Mississippi River Railway..... 20 miles.

Dubuque Southwestern Railroad..... 54.76 miles.

Total length of above roads..... 113.76 miles.

Total length of above roads in Iowa..... 54.76 miles.

Wisconsin..... 59 miles.

Total miles of road operated by this company..... 1,526.10 miles.

Total miles of road operated by this company in Iowa..... †389.28 miles.

* Length in all cases given in miles and decimals.

† This includes length of Western Union Division, comprising lines from Sabula to Marion, 86.80 miles, formerly known as the Sabula, Ackley & Dakota Railroad; and from Cedar Rapids to Farley, 54.76 miles, known as the Dubuque Southwestern Railroad. For these lines separate reports of earnings are made.

Number of Bridges and Trestles on Whole Line in Iowa.

Wooden bridges, number of, 51; aggregate length, feet..... 3,753
 Wooden trestles, number of, 178; aggregate length, feet.....12,031
 Culverts, number of, 147; aggregate length, feet..... 915

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Fort Atkinson.....	Howe truss.....	Wood.....	106 ft....	1878...
Fort Atkinson.....	Howe truss.....	Wood.....	78 ft....	1878...
Chickasaw.....	Howe truss.....	Wood.....	88 ft....	1877...
Rudd.....	Howe truss.....	Wood.....	88 ft....	1877...
On Decorah Branch.....	Howe truss.....	Wood.....	88 ft....	1878...
On Decorah Branch.....	Seven bridges, straining beam truss.....	Wood.....	Each 45 ft....	1877...
Glard.....	Three bridges, straining beam truss.....	Wood.....	Each 45 ft....	1878...
Glard.....	Four bridges, straining beam truss.....	Wood.....	Each 45 ft....	1877...

Crossings.

What railroads cross your road at grade in this state, and at what locality?
 Illinois Central Railroad at Charles City.

Burlington, Cedar Rapids & Northern Railroad at Nora Springs and Plymouth.

Central of Iowa Railroad at Mason City Junction.

What railroads cross your road either over and under your grade in this state?..... None.

Number of crossings of highways at grade in this state without protection..... 234

Number of crossings of highways at grade in this state at which there are gates or flagmen.....

Number of crossings of highways over railroad.....

Number of crossings of highways under railroad.....

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? All engines with or without trains are obliged to stop dead within 400 feet of all railroad crossings and not proceed until track is clear. Sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Whistling-posts are set 80 rods each side of public highways, and all engines must blow whistle at these posts, and ring bell, until highway is crossed. Sufficient.

Stations.

Number of stations, say..... 246
 Same in Iowa..... 63

Employes, as per June 1, 1878—Pay-Rolls.

Number of persons regularly employed on all roads operated by company, including officials..... 6,550
 Same in Iowa, say 1,080

FENCING.

How many miles of fencing have you on your road in Iowa?.....	178 miles.
How many miles of fencing have you built during the year?.....	6 miles.
What was the average cost per rod?.....	60 cents.
The total cost of same?	\$ 1,152.00
Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:	
1.88 miles in Winneshiek county.	
7.50 miles in Chickasaw county.	
14.31 miles in Floyd county.	
14.06 miles in Cerro Gordo county.	
16.88 miles in Hancock county.	
9.00 miles in Kossuth county.	
1.69 miles in Mitchell county.	
Aggregate amount, 65.82 miles.	

ROLLING STOCK IN IOWA.

Number of locomotives of more than 30 tons weight, exclusive of tender.....	16
Number of locomotives of more than 20 tons weight, exclusive of tender.....	6
Number of locomotives of 8-wheel.....	12
Number of express and baggage cars.....	6
Number of box freight cars.....	400
Number of stock cars.....	20
Number of platform cars.....	} 55
Number of coal cars.....	
Number of conductors' way cars.....	14

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engine generally used. Cannot state with certainty. Upon some lines 200 tons would be a fair average; on other lines 140 tons, on account of high grades.

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. Our passenger trains in the state of Iowa are necessarily very light, requiring only our smallest engines. Not more than five cars are required on any of our lines in Iowa. Passenger engines used in that state would average about 30 tons.

Number of locomotives equipped with train-brake.....	4
Number of passenger cars equipped with train-brake.....	6
What kind of train-brake is in use on your road? Westinghouse Automatic.	
Number of passenger cars with Miller platform and buffer	8
Number of passenger cars with any other platform and buffer...	4

TELEGRAPHS.

Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations.....	36
Number of telegraph stations operated by company.....	36
Number of telegraph stations operated jointly by rail and telegraph companies.....	0

MILEAGE, TRAFFIC, Etc.

	IOWA.	ENTIRE LINE.
Miles run by passenger trains during the year.....	81,652	1,319,470
Miles run by freight trains.....	399,576	3,550,892
Miles run by mixed trains.....	135,795	376,214
Total mileage of passenger, freight and mixed trains.....	617,023	5,246,576
Miles run by construction and other trains.....	36,689	369,025
Total train miles run.....	653,712	5,615,601
Number of through passengers.....		15,190
Number of local passengers.....		1,292,563
Total number of passengers carried.....		1,307,753
Total passenger mileage, or passengers carried one mile.....		62,110,479
Average amount received from each passenger.....		\$1.50
Average distance traveled by each passenger.....		48 miles.
Number of tons of through freight carried.....		244,618
Number of tons of local freight carried.....		1,809,972
Total tons of freight carried.....		2,054,590
Total freight mileage, or tons carried one mile.....		352,313,393
Highest rate of fare per mile, for any distance.....	4 cents—	Iowa.
Lowest rate of fare per mile, for any distance (single fare)..	24-10 cents—	Iowa.
Average rate of fare per mile, for all passengers ..	3 18-100 cents.	
Average rate received per mile per ton for all freight carried.....	1 92-100 cents.	
Average number of cars in passenger-trains, including baggage-cars.....		5
Average number of cars in freight-trains.....		20
Rate of speed of passenger and express-trains, including stops.....		32 miles.
Rate of speed of freight-trains, including stops.....		10 miles

Tonnage of Articles Transported—Entire Line.

	TONS.	PER CENT.
Grain.....	759,251	36.95
Flour.....	233,447	11.36
Provisions (beef, pork, lard, etc.).....	32,007	1.56
Animals.....	74,607	3.63
Other agricultural products.....	29,239	1.42
Lumber and forest products.....	347,187	16.90
Coal.....	91,517	4.45
Salt.....	29,757	1.01
Railroad iron, iron and steel rails, pig and bloom iron, other iron and castings, and ores.....	37,725	1.84
Stone and brick, lime, sand, plaster, cement, &c.....	41,838	2.04
Manufactures, including agricultural implements.....	30,813	1.50
Merchandise and other articles, not enumerated above.....	356,202	17.34
Total tons carried.....	2,054,590	100

ADDITIONAL QUESTIONS.

Express Companies.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company, per day, \$300; United States Express Company, per day, \$200. For all lines operated by the company, excepting the Western Union Division, reported separately. Freights taken at depots.

Transportation Companies.

What freight and transportation companies run on your road, and on what terms, and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or order of transportation, and if so, in what particular? The freight cars of all connecting roads, or fast freight lines, occasionally pass over our road when containing through freight, but no special preference is given to freight therein either in way of speed of transit, or rates charged for transportation. The cars of this company also pass over the track of connecting roads, when the interests of traffic so require.

What amount have you paid other corporations, car loaning companies [stock companies], or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general offices of said company, and amount paid to each?

Ames Transportation Co., Chicago, Illinois.....	\$ 3.06
Anderson, F. A. & Co., Chicago, Illinois.....	9.94
Arnot, M. H. & Co., Elmira, New York.....	1.72
Allis, E. P. & Co., Milwaukee, Wisconsin.....	78.37
Blue Line, Rochester, New York.....	1,820.73
Comstock C. C. Grand Rapids, Michigan.....	9.16
Canada Southern Line, Buffalo, New York.....	194.82
Diamond Line, Detroit, Michigan.....	765.15
Empire Line, Philadelphia, Pennsylvania.....	941.11
Erie & Pacific Despatch, Indianapolis, Indiana.....	56.94
Erie & No. Shore Line, Detroit, Michigan.....	3,645.28
Eureka Coal Co., Chicago, Illinois.....	1,046.76
Fish Bros. & Co., Racine, Wisconsin.....	17.32
Great Western Despatch, New York City.....	219.24
Hoosac Tunnel Line, Rochester, New York.....	722.18
Joliet Iron and Stone Co., Joliet, Illinois.....	47.51
Mitchell, Lewis & Co., Racine, Wisconsin.....	59.67
Menasha Wooden Ware Co., Menasha, Wisconsin.....	81.48
National Line, Pittsburg, Pennsylvania.....	651.02
National Despatch, St. Albans, Vermont.....	1,155.06
Russell & Co., Massillon, Ohio.....	9.47
Red Line, Buffalo, New York.....	5,891.40
Star Union Line, Pittsburg, Pennsylvania.....	2,309.46
Streator Coal Co., Streator, Illinois.....	2.93
White Line, Buffalo, New York.....	45.71
Wilmington Coal and Mining Co., Chicago, Illinois.....	229.01
Watson Coal Co., Knightsville, Indiana.....	29.69
Western Mining and Transportation Co., Terra Haute, Indiana.....	80.48
White Star Line, Erie, Pennsylvania.....	9.13
Total.....	\$20,133.80

Sleeping-Cars.

Do sleeping, parlor, or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? We run no dining-room cars, and use sleepers of the Chicago, Milwaukee & St. Paul Railway. Additional charges for accommodations in sleepers are between Chicago and Milwaukee and La Crosse and Prairie du Chien, \$1.50; between Chicago and Milwaukee and St. Paul and Minneapolis, \$2.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings? This company owns its own sleepers, and re-

ceives the earnings of the same. In making a through line from St. Louis to Minneapolis, in connection with the Central Railroad of Iowa, two Pullman cars run over our road under an arrangement which was made by the Central Railroad of Iowa. In this case the Pullman Palace Car Company receive the earnings and keep the cars in perfect repair at their own expense, we paying 3 cents per mile for the use of the car on our portion of the line.

United States Mail.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service?

McGregor to Calmar	\$95.00	per mile per annum.
Calmar to State Line.....	68.40	per mile per annum.
Conover to Decorah.....	55.00	per mile per annum.
Calmar to Algona.....	45.60	per mile per annum.
Mason City to State Line.....	50.00	per mile per annum.

Lands—Congressional Grant.

This company owns no land.

ACCIDENTS TO PERSONS IN IOWA.

July 28, 1877—John Van Male, tramp, one mile east of Giard, attempting to jump on moving train; several cuts on head; not serious. His own fault.

July 21, 1877—S. F. Jones, employe, engineer, McGregor; foot crushed; caught it between engine and tender His own fault.

October 2, 1877—J. M. Morse, employe, Conductor, Ossian; fell from top of train; ankle sprained. His own fault.

October 31, 1877—James Lynch, employe, brakeman, Giard; coupling cars. Finger broken. His own fault.

November 5, 1877—John Hargraves, employe, brakeman, Monona; coupling cars; finger injured; no bones broken. His own fault.

November 21, 1877—Wm. Valandingham, employe, brakeman, McGregor; fell from side of car while switching; right arm bruised, not seriously. His own fault.

December 23, 1877—Wm. Doyle, employe, brakeman, Beulah; fell on track from moving train; both legs broken—died. His own fault.

January 30, 1878—Wm. R. Valandingham, employe, brakeman, McGregor; coupling cars; right hand thumb and two fingers amputated. His own fault.

January 18, 1878—John McManus, tramp, McGregor, was lying on track intoxicated; both legs cut off—died next day. His own fault.

February 20, 1878—G. W. Gist, drayman, Nora Junction; jumping on moving train; four toes of one foot taken off. His own fault.

April 10, 1878—George Cross, employe, brakeman, Decorah, coupling cars, body squeezed, not seriously. His own fault.

April 17, 1878—George Campbell, employe, brakeman, Decorah, coupling cars; thumb taken off, and hand injured. His own fault.

May 6, 1878—Sever Wongsness, employe, laborer, Ridgeway, bar of iron falling; back of head bruised, not seriously. His own fault.

May 25, 1878—Daniel Crimmings, employe, brakeman, Calmar, fell from moving train upon track; leg cut off—died. His own fault.

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from causes beyond their			
control	None.		
misconduct or want of			
caution	None.		
Employees—from causes beyond their			
control	None.		
misconduct or want of			
caution	2	2	
Others—at stations and highway cross-			
ings.....	None.		
stealing rides	None.		
trespassing, on track, etc.....	1	1	Total killed... 3
Injured — Passengers — from causes beyond			
their control.....	None.		
misconduct or want of			
caution	None.	None.	
Employees—from causes beyond their			
control	None.		
misconduct or want of			
caution	9	9	
Others—at stations and highway cross-			
ings.....	None.		
stealing rides	None.		
attempting to jump on mov-			
ing train	2		
trespassing, on track, etc.....	None.	2	Total injured 11

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Alexander Mitchell, Milwaukee.
Vice President, Julius Wadsworth, New York.
Secretary, R. D. Jennings, Milwaukee.
Treasurer, R. D. Jennings, Milwaukee.
General Manager, S. S. Merrill, Milwaukee.
Assistant General Manager, Jno. C. Gault, Milwaukee.
Division Superintendents, H. C. Atkins, C. & M., La C. & P. D. C. Divisions,
Milwaukee; L. B. Rock, Northern Division, Milwaukee; C. H. Prior, I. & M.
River, I & D., & H. & D. Divisions, Minneapolis; D. A. Olin, Western Union
Division, Racine.
Chief Engineer, D. J. Whittemore, Milwaukee.
Auditor, James P. Whaling, Milwaukee.
General Passenger Agent, A. V. H. Carpenter, Milwaukee.
General Freight Agent, W. G. Swan, Milwaukee.
General Solicitor, John W. Cary, Milwaukee.

NAMES OF DIRECTORS WITH RESIDENCE.

Alexander Mitchell, Milwaukee.
Julius Wadsworth, New York.
W. S. Gurnee, New York.
S. Chamberlain, Cleveland.
John M. Burke, New York.
Peter Geddes, New York.
David Dows, New York.
J. Millbank, New York.
Geo. W. Weld, Boston.
A. R. Van Nest, New York.
John Plankinton, Milwaukee.
S. S. Merrill, Milwaukee.
J. Bowman, Kilbourn city.

General offices at Milwaukee, Wisconsin.

Date of annual meeting of stockholders, June.

Fiscal year of the company, January 1st to December 31st.

Names of stockholders authorized to vote at the last annual meeting, and shares of each. (To be reported separately.)

STATE OF WISCONSIN, }
County of Milwaukee. }

Sherburn S. Merrill, General Manager, and Royal D. Jennings, Secretary of the Chicago, Milwaukee & St. Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[L. S. OF R. R.]

S. S. MERRILL,
General Manager.
R. D. JENNINGS,
Secretary.

Subscribed and sworn to before me, this 29th day of October, A. D., 1878.

[L. S.]

G. E. WEISS,
Notary Public, Milwaukee County, Wisconsin.

Received and filed in the office of the Commissioners of Railroads, this 31st day of October, 1878.

REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Western Union Division.

Formerly the Sabula, Ackley and Dakota and Dubuque Southwestern Railroads; the latter Operated from May 22 to June 30, 1878.

CAPITAL STOCK.

[See report of Chicago, Milwaukee & St. Paul Railway Company.]

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1877	\$ 39.75	\$ 587.20	\$ 626.95
August, 1877	26.35	610.61	636.96
September, 1877	126.95	738.90	865.85
October, 1877	31.45	722.30	753.75
November, 1877	51.70	788.55	840.25
December, 1877	15.65	837.90	853.55
January, 1878	27.65	842.20	869.85
February, 1878	38.60	599.00	637.60
March, 1878	26.35	861.65	888.00
April, 1878	53.60	570.65	624.25
May, 1878	259.40	1,555.95	1,815.35
June, 1878	912.80	2,975.59	3,888.39
Totals	\$ 1,610.25	\$11,688.50	\$13,298.75

FROM TRANSPORTATION OF FREIGHT.

		THROUGH.	LOCAL.	TOTAL.
July, 1877.....	\$	778.34	1,909.35	\$ 2,685.69
August, 1877.....		1,312.61	2,706.17	4,018.78
September, 1877.....		1,628.77	3,637.05	5,265.82
October, 1877.....		1,527.66	3,392.01	4,919.67
November, 1877.....		573.47	3,214.18	3,787.65
December, 1877.....		474.09	4,343.25	4,817.34
January, 1878.....		740.16	4,492.69	5,232.85
February, 1878.....		932.84	4,507.28	5,440.12
March, 1878.....		939.61	2,911.25	3,850.86
April, 1878.....		844.49	2,658.39	3,502.88
May, 1878.....		1,718.35	4,439.55	6,157.90
June, 1878.....		750.10	7,926.84	8,676.94
Totals.....		\$12,218.49	\$46,138.01	\$58,356.50

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	TELE- GRAPH.	MISCELLA- NEOUS.
July, 1877.....	\$ 365.63	75.00	24.18	\$ 6.75
August, 1877.....	365.63	75.00	26.16	12.10
September, 1877.....	365.63	75.00	31.94	5.70
October, 1877.....	365.63	75.00	32.35	17.45
November, 1877.....	365.63	75.00	36.52	7.70
December, 1877.....	365.63	75.00	20.44	1.80
January, 1878.....	365.63	75.00	48.74	.50
February, 1878.....	365.63	75.00	60.52	9.50
March, 1878.....	365.63	75.00	42.35	3.95
April, 1878.....	365.63	75.00	37.44	7.75
May, 1878.....	430.53	108.50	42.65	4.00
June, 1878.....	605.55	172.50	38.75	10.50
Totals.....	\$ 4,692.33	\$ 1,031.00	\$ 442.04	\$ 87.70

Recapitulation of Earnings.

Receipts from local passengers.....	\$	11,688.50
Receipts from through passengers.....		1,610.25
Receipts for express.....		1,031.00
Receipts for mails.....		4,692.38
Total receipts from passenger trains.....	\$	19,022.13
Receipts from passenger trains, per train mile run, [28.383 miles].....	\$0.67	
Receipts from local freight.....		46,138.01
Receipts from through freight.....		12,218.49
Total receipts from freight trains.....	\$	58,356.50
Receipts from freight trains, per train mile run [48.224 miles].....	\$1.21	
Receipts from miscellaneous sources.....		529.74
Total earnings.....	\$	77,908.37

RETURNS OF COMPANIES.

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Proportion for Iowa	\$77,908.37
Earnings per mile of road operated (93 miles)	837.72
87 miles for 10½ months, } Average distance operated, 93 miles.	
142 miles for 1½ months, }	
Per train mile, for passenger, freight and mixed trains [76.607 miles]	\$1.01

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? Not any.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings charged to Operating Expenses.

Repairs of track—labor, supplies (exclusive of new rails)	\$39,852.73	
Repairs of bridges—labor and supplies	9,727.42	
Repairs of fences—labor and supplies	101.04	
Repairs of buildings stations, water-tanks, etc	2,147.68	
Repairs of telegraph		Included in repairs of track.
Repairs and additions to machine shops and machinery		
Tools for road work		
Road-crossings, signs, etc		
New rails, deducting old rails sold—none		
Removing ice and snow		
All other expenditures chargeable to this account		
Total	\$51,828.87	

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives	\$2,730.45
Repairs of cars	3,914.66
Repairs of machinery and tools—labor and supplies	185.96
Total	\$6,831.09

Class 3.—Conducting Transportation.

Fuel	6,096.29
Oil and waste	1,462.79
Wages of employes—conductors, enginemen, brakemen, station-men (all grades) and clerks	20,266.15
Miscellaneous train and station supplies	1,214.07
Loss and damage of goods	9.94
Injuries to persons	26.55
Damage for stock killed, and property, including damages by fire,	181.50
Hire of cars	49.53
Legal expenses	38.00
All other expenses chargeable to this account	308.00
Total	\$29,652.82

Class 4.—General Expenses.

Salaries of the general officers of the company, general office expenses, including clerk-hire, rent, fuel, lights, etc	\$3,273.75
Taxes in Iowa	6,099.44
Total	\$9,373.19

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4)	\$97,685.97
Proportion for Iowa	\$97,685.97
Per mile of road operated	1,050.39
Per train mile for passenger, freight, and mixed trains [76,607 miles], \$1.28.	
Expense of running and management of passenger trains per train mile.....	} Cannot state
Expense of running and management of freight trains per train mile.....	
Percentage of expenses to earnings.....	
	125 per cent.

GENERAL RECAPITULATION.

Total earnings.....	\$77,908.37
Operating expenses	97,685.97

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use :	
From Sabula to Preston, December, 1870.	
From Sabula to Delmar, October, 1871.	
From Sabula to Marion, December, 1872.	
Length of the main line of road completed, from Sabula to Marion, in Iowa.....	86.80 miles.
Total length of road belonging to this company.....	86.80 miles.
Aggregate length of sidings and other tracks not above enumerated	4 ⁴⁰⁶⁰ / ₅₃₉₀ miles.
Aggregate length of tracks belonging to this company computed as single track.....	91 ³⁰⁰⁴ / ₅₂₆₀ miles.
Gauge of track.....	4 feet 8½ inches.
Total length of tracks belonging to this company laid with iron rails	91 ³⁰⁰⁰ / ₅₂₉₀ miles.
Weights per yard	50 pounds.

Roads belonging to other Companies, operated by this Company, under Lease or Contract.

Name, description, and length of each ?	Dubuque Southwestern
Railroad, Cedar Rapids to Farley.....	54.76 miles.
Total miles of road operated by this company	141.56 miles.

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 56 ; aggregate length, feet.....	7,941
Wooden trestles, number of, 5 ; aggregate length, feet.....	2,436
Culverts, number of, 229 ; aggregate length, feet.....	2,746

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Wapsie.....	Howe Truss, 2 span.....	Wood.....	260 feet.....	1877.....
Maquoketa.....	Howe Truss, 2 span.....	Wood.....	217 feet.....	1877.....
Crow Creek.....	Brace Bridge.....	Wood.....	56 feet.....	1877.....

Crossings.

What railroads cross your road at grade in this State, and at what locality?

Davenport & Northwestern Railroad, at Delmar.
Chicago & Northwestern Railroad, at Delmar.
Davenport & Northwestern Railroad, at Oxford.
Davenport & Northwestern Railroad, at Monticello.
Chicago & Northwestern Railroad, at Anamosa.

What railroads cross your road either over or under your grade in this State, and where? None.

Number of crossings of highways at grade in this State without protection.....	149
Number of crossings of highways at grade in this State at which there are gates or flagmen	None.
Number of crossings of highways over railroad.....	3
Number of crossings of highways under railroad.....	3
Number of highway bridges 18 feet above track.....	3
Number of highway bridges less than 18 feet above track.....	None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Come to a full stop 400 feet from crossing. They are found to be sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? The whistle is blown, and the bell is rung. Yes! sufficient.

Stations, &c, in Iowa.

Number of stations	29
Number of persons regularly employed on all roads operated by company, including officials.....	230
How many miles of fencing have you on your road in Iowa?...	229.12
How many miles of fencing have you built during the year?.....	2.60
What was the average cost per rod?	\$ 0.70
Total cost of same?	604.45

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

4 miles in Dubuque county.
6 miles in Delaware county.
16 miles in Jones county.
14 miles in Linn county.
14 miles in Jackson county.
All fenced in Clinton county.

Aggregate amount, fifty-four miles.

ROLLING STOCK.

Number of locomotives of more than 20 tons weight, exclusive of tender.....	8
Number of passenger cars—8-wheel.....	4
Number of express and baggage cars.....	3
Number of box freight cars.....	100
Number of stock cars	50
Number of platform cars.....	5
Number of coal cars	20
Number of conductors' way cars.....	3

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? 150 tons—engine, 28 tons.

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used? 7 cars—engine, 28 tons.

Number of locomotives equipped with train-brake..... 3
 Number of passenger cars equipped with train-brake..... 4

What kind of train-brake is in use on your road? Westinghouse Automatic.
 Number of passenger cars with Miller platform and buffer? All.

TELEGRAPHS.

Miles of telegraph on line operated by company..... 141.56
 Miles of telegraph owned by company? All.
 Number of telegraph offices in company's stations..... 24
 Number of telegraph stations operated by company..... 24
 Number of telegraph stations operated jointly by rail and telegraph companies..... 24

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year..... 28,383
 Miles run by freight trains. 48,224
 Total mileage of passenger, freight and mixed trains..... 76,607
 Miles run by construction and other trains..... 12,375
 Total train miles run..... 88,982
 Miles run by rented cars 7,144
 Number of through passengers..... 657
 Number of local passengers..... 17,642
 Total number of passengers carried 18,299
 Total passenger mileage, or passengers carried one mile..... 344,904
 Average amount received from each passenger 73 cents.
 Average distance traveled by each passenger..... 19 miles.
 Number of tons of through freight carried..... 7,565
 Total mileage of through freight 651,806
 Number of tons of local freight carried..... 48,181
 Total mileage of local freight 1,245,436
 Total tons of freight carried 55,746
 Total freight mileage, or tons carried one mile 1,897,242
 Highest rate of fare per mile, for any distance..... 4 cents.
 Lowest rate of fare per mile, for any distance (single fare),.... 3 7-16 cents.
 Average rate of fare per mile received for through passengers, 3 75-100 cents.
 Average rate of fare per mile received for local passengers.... 3 87-100 cents.
 Average rate of fare per mile for all passengers..... 3 86-100 cents.
 Average rate received per mile, per ton for through freight... 1 87-100 cents.
 Average rate received per mile, per ton for local freight 3 70-100 cents.
 Average rate received per mile, per ton for all freight carried. 3 7-100 cents.
 Average number of cars in passenger trains, including baggage cars..... 2
 Average number of cars in freight trains..... 15
 Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers..... 100 tons.
 Average weight of freight trains, including locomotive and tender in working order, exclusive of freight..... 163 tons.
 Rate of speed of passenger and express trains, including stops..... 20 miles per hour.
 Rate of speed of freight trains, including stops..... 10 miles per hour.

RETURNS OF COMPANIES.

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TONNAGE OF ARTICLES TRANSPORTED.*

	TONS.	PER CT.
Grain.....	11,875	21.30
Flour.....	178	.31
Provisions (beef, pork, lard, etc.).....	524	.93
Animals.....	10,653	19.11
Other agricultural products.....	48	.08
Lumber and forest products.....	8,030	14.40
Coal.....	15,456	27.73
Plaster.....	77	.14
Salt.....	504	.90
Pig and bloom iron.....	114	.24
Other iron and castings.....	104	.18
Stone and brick.....	2,802	5.03
Manufactures—articles shipped from point of production.....	442	.79
Merchandise and other articles, not enumerated above.....	4,939	8.86
Total tons carried.....	55,746	100

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.: what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Co. Sabula to Marion, \$75.00 per month. Cedar Rapids to Farley, once and a half first class rates, and \$1.50 per day messenger fare Do a general express business, and take the freight at depot.

What freight and transportation companies run on your road? None.

What amount have you paid other corporations, car loaning companies [stock companies], or individuals not operating railroads, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

Mitchell, Lewis & Co., Racine, Wisconsin.....	\$1.30
Erie & North Shore Line.....	.66
Star Union Line.....	.15
Blue Line.....	1.74

Total amount paid..... \$3.85

Do sleeping, parlor, or dining-room cars run on your road? No sleepers or dining-room cars.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? \$7,266.74 per annum, for one train each way, daily.

Lands—Congressional Grant.

See *Dubuque Southwestern Railroad Report*.

Lands—State or Swamp Land Grant.

State the value of donations of right of way and station grounds to your company.

State the value of donations of other real estate to your company.—See *Dubuque Southwestern Railroad Report*.

* Included in report of Chicago, Milwaukee & St. Paul Railway.

ACCIDENTS TO PERSONS IN IOWA.

September 15, 1877—Alex. Fulton, acting conductor of train No. 1, while switching at Sabula, at 8.15 this a. m., broke his right leg, above the knee, in the following manner: He was ascending between two stock cars, by the end slats, thinking that the cars would not move until he had reached the roof, but they did move, and his limb was caught just as he reached the roof, at about a right angle between the tops of the cars, and of course with unfortunate result as stated.

OFFICERS OF THE WESTERN UNION DIVISION, WITH LOCATION OF OFFICES.

President, Vice-President, Secretary, Treasurer, General Manager.—See *Chicago, Milwaukee & St. Paul Railway Company*.
 General Superintendent, D. A. Olin, Racine, Wisconsin.
 Assistant General Superintendent, D. Flanigan, Savanna, Illinois.
 Superintendent of Telegraph, D. L. Bush, Racine, Wisconsin.
 Auditor, P. Tyrrell, Racine, Wisconsin.
 General Passenger and Freight Agent, Fred Wild, Racine, Wisconsin.
 Attorneys, general and local, H. T. Fuller, Racine, Wisconsin.

NAMES OF DIRECTORS WITH RESIDENCE.

See *Report of Chicago, Milwaukee & St. Paul Railway Company*.

General offices at Racine, Wisconsin.

Date of annual meeting of stockholders.—See *Report of C., M. & St. P. R'y Co.*
 Fiscal year of the company.—Same.

Names of stockholders authorized to vote at the last annual meeting, and shares of each. (To be reported separately.)—See *Report of C., M. & St. P. R'y Co.*

STATE OF WISCONSIN, }
 County of Racine. }

D. A. Olin, General Superintendent, and P. Tyrrell, Auditor, of the Chicago, Milwaukee & St. Paul Railway—Western Union Division—Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

[L. S. OF R. R.] (Signed,)

D. A. OLIN, *Genl. Supt.*
 P. TYRRELL, *Auditor.*

Subscribed and sworn to before me, this 5th day of November, A. D., 1878.

[L. S.]

WM. C. WHITE.
Notary Public, Wisconsin.

Received and filed in the office of the Commissioners of Railroads, this 7th day of November, 1878.

REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	Not fixed.
Par value of shares	\$ 100.00
Number of stockholders at date of last election.....	844
Number of stockholders in Iowa at same date.....	1
Amount of full-paid stock held in Iowa.....	50,000.00
Capital stock issued [number of shares——] amount paid in	\$36,812,500.53
Common stock outstanding	15,109,855.97
Capital stock paid in preferred stock outstanding and conditions of preferment.....	21,702,844.56
Preference 7 per cent.	
Capital stock paid in per mile of road owned by company [1,145.50 miles]	\$2,136.62

DEBT.

Funded debt as follows :

NAME OF BONDS.	When due.	Rate of interest, pr. cent.	Interest payable.	Bonds outstanding.
Preferred sinking fund	Aug. 1, 1885	7 c'y	Feb. 1, and Aug. 1	\$ 1,214,100.00
Funded coupon	Nov. 1, 1888	7 c'y	May 1, and Nov. 1	708,800.00
General first mortgage	Aug. 1, 1885	7 c'y	Feb. 1, and Aug. 1	3,457,800.00
Appleton extension	Aug. 1, 1885	7 c'y	Feb. 1, and Aug. 1	116,000.00
Green Bay extension	Aug. 1, 1885	7 c'y	Feb. 1, and Aug. 1	235,000.00
Galena & Chicago Union first mort.	Feb. 1, 1892	7 c'y	Feb. 1, and Aug. 1	1,660,000.00
Galena & Chicago Union second mort.	Past due	7 c'y		2,000.00
Mississippi River bridge	Jan. 1, 1881	7 c'y	Jan. 1, and July 1	153,000.00
Elgin and State Line	July 1, 1878	6 c'y	Jan. 1, and July 1	114,500.00
Peninsula first mortgage	Sept. 1, 1898	7 c'y	Mar. 1, and Sept. 1	272,000.00
Beloit and Madison	Jan. 1, 1888	7 c'y	Jan. 1, and July 1	
			Feb. 1, and May 1	249,000.00
Consul sinking fund	Feb. 1, 1915	7 c'y	Aug. 1, and Nov. 1	4,718,000.00
Chicago & Mil. Railway first mortgage ..	Jan. 1, 1898	7 c'y	Jan. 1, and July 1	1,700,000.00
Madison extension gold	Apr. 1, 1911	7 gold	Apr. 1, and Oct. 1	3,150,000.00
Menominee extension gold	June 1, 1911	7 gold	June 1, and Dec. 1	2,700,000.00
General consolidated gold	Dec. 1, 1902	7 gold	June 1, and Dec. 1	12,848,000.00
Total				\$32,793,000.00
Menominee River R. R.	July 1, 1906	7 c'y	Jan. 1, and July 1	400,000.00
Total amount of funded debt				\$33,193,000.00

Unfunded debt incurred in any manner.....	Nothing.	
Amount of debt liabilities per mile of road [1,199.21 miles]....	\$	27,679.06
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same. Iowa Midland Railroad Co., first mortgage bonds.....	\$1,350,000.00	
Winona & St. Peter Railroad Co., second mortgage bonds.....	2,750,000.00	
Winona & St. Peter extension bonds.....	4,375,000.00	

COST OF ROAD AND EQUIPMENT.

Construction of Road, and Branches (not reported separately), Built by Company

Total Expended for Construction.....	\$63,174,409.72
Average cost of construction per mile of road, (not including sidings), 1,199.21 miles.....	52,680.02
* Proportion of cost of construction for Iowa.....	
Total for equipment.....	5,301,091.60
Average cost of equipment per mile of road operated by Company in the State.....	4,750.56
Proportion of cost of equipment for Iowa.....	2,347,014.17
Total cost of road and equipment.....	71,475,501.32
Average cost of same per mile.....	57,430.58

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line extension or alteration of road, branches, and double track extension.....	\$ 331,030.63
Land.....	22,234.02
Passenger and freight stations, wood-sheds, water stations, engine-houses, car-sheds, and turn-tables	86,082.07
New equipment.....	212,244.38
Machine-shops, machinery, and tools.....	1,337.53
New fences.....	12,703.13
Any other expenditures charged to property account, specifying same.....	34,762.03
Permanent bridges.....	\$33,508.10
Construction of telegraph.....	1,253.93
Total.....	\$ 700,393.79

State the policy pursued by your Company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor. The excess of cost of the new structures over original cost of the old structure, is charged to construction.

*This company owns only 8.50 miles of road in Iowa, (Stanwood & Tipton Branch,) the cost of which is \$157,488.11.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSENGERS.	FREIGHT.
July, 1877.....	\$259,894.73	\$627,586.08
August, 1877.....	267,759.92	826,443.82
September, 1877.....	300,327.34	1,209,326.68
October, 1877.....	294,389.90	1,129,407.67
November, 1877.....	218,818.18	868,611.82
December, 1877.....	227,163.01	645,959.95
January, 1878.....	206,971.75	744,495.35
February, 1878.....	197,761.68	757,505.93
March, 1878.....	263,377.37	682,904.21
April, 1878.....	265,889.95	820,410.85
May, 1878.....	240,124.70	1,057,829.26
June, 1878.....	230,629.13	684,385.76
Totals.....	\$2,973,107.66	\$10,054,867.38

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.
July, 1877.....	\$21,883.72	\$20,522.38	\$5,001.03
August, 1877.....	21,890.47	21,331.70	3,884.17
September, 1877.....	21,890.47	20,495.39	7,327.83
October, 1877.....	21,827.92	21,806.63	3,781.96
November, 1877.....	21,827.92	21,154.42	7,706.78
December, 1877.....	21,827.92	22,040.82	11,755.99
January, 1878.....	21,827.92	20,802.58	3,682.74
February, 1878.....	21,827.92	18,616.71	8,481.81
March, 1878.....	22,653.84	20,018.85	5,909.83
April, 1878.....	22,034.40	20,339.15	9,800.00
May, 1878.....	22,032.43	21,224.26	4,792.49
June, 1878.....	22,035.03	19,634.63	5,469.27
Totals.....	\$263,559.96	\$247,987.52	\$77,593.90

Recapitulation of Earnings.

Receipts from passengers	\$2,973,107.69
Receipts for express	247,987.52
Receipts for mails	263,559.96
Total receipts from passenger trains.....	\$3,484,655.14
Receipts from passenger trains, per train mile run, (2,521,815 miles), \$1,381.80.	
Receipts from freight.....	\$10,054,867.38
Receipts from freight trains, per train mile run (5,673,948 miles), \$1,772.11.	
Receipts from miscellaneous sources	77,593.90
Total earnings.....	\$13,617,116.42
Proportion for Iowa	\$3,429,179.15
On 365 1-10 miles, 5 months.	
On 425 25-100 miles, 7 months.	
Earnings per mile of road operated.....	8,640.83
On 153 1-10 miles, 5 months.	
On 161 5-96 miles, 7 months.	
Per train mile, for passenger, freight, and mixed trains (8,195,763 miles), \$1,661.48.	
Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? None.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Repairs of track—labor.....	\$ 653,952.96
Repairs of track—supplies (exclusive of new rails).....	287,598.60
Repairs of bridges—labor and supplies.....	239,076.89
Repairs of fences—labor and supplies.....	62,431.46
Repairs of buildings—stations and water-tanks, etc.....	112,556.48
New rails, deducting old rails sold	318,066.18
Removing ice and snow.....	7,612.45
All other expenditures chargeable to this account.....	.....
Total.....	1,681,295.02

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives.....	478,185.22
Repairs of cars	485,680.99
Repairs of machinery and tools.....	77,328.16
All other expenditures chargeable to this account.....	.....
Total.....	1,041,194.37

Class 3.—Conducting Transportation.

Fuel.....	844,814.06
Oil, waste and lights.....	73,154.14
Wages of employes—conductors, enginemen, brakemen, station-men (all grades) and clerks.....	2,190,221.13
Miscellaneous, train, and station expenses.....	64,007.28
Loss and damage of goods.....	21,467.07
Injuries to persons.....	40,766.50
Damage for stock killed.....	8,142.04
Hire of cars	68,797.19
All other expenses chargeable to this account.....	3,495.50
Total.....	\$ 3,314,863.91

Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 86,861.97
General office expenses, including clerk hire, rent, fuel, lights, etc.....	104,455.57
Taxes in Iowa.....	105,479.50
Taxes in other states	220,893.56
Advertising.....	28,887.20
Printing and stationery.....	46,133.57
All other expenses chargeable to this account.....	124,241.13
Total.....	\$ 716,952.50

Recapitulation of Expense.

Total expenses of operating the road, (embraced in classes 1, 2, 3 and 4).....	\$ 6,754,305.80
Proportion for Iowa.....	[\$ 1,706,171.15]
Per mile of road operated.....	[4,278.71]
Per train mile for passenger, freight and mixed trains.....	[.82412]
Percentage of expenses to earnings.....	[.49602]
Net earnings per train mile, [8.195763 miles].....	[.83736]

GENERAL RECAPITULATION.

Total earnings.....	\$13,617,116.42
Total receipts during the year.....	[\$13,617,116.42]
Total operating expenses and taxes.....	6,754,305.80
Net earnings—earnings above operating expen- ses and taxes.....	6,862,810.62
Total receipts above operati'g expenses and taxes [	6,862,810.62]
Percentage of net earnings to stock and debt.....[	.09.80]
Percentage of net earnings to cost of road and equipment.....[	.09.60]

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year.....	\$ 2,367,932.15
Interest falling due during the year, but not paid { Sinking fund, Rental.....	83,120.00 1,234,299.26
Receipts above operating expenses and interest, rental and sink- ing fund payments.....	3,177,459.21
Amount paid during the year for permanent improvements, and charged to cost of road and equipment.....	700,393.79
Dividends declared, 7-3 per cent for the year, on preferred and common.....	1,956,129.47
Date of last dividend declared.....[June 1, 1878]	
Balance for the year or surplus.....	539,176.32
Surplus at the commencement of the year.....	3,625,221.41
Total surplus.....	\$ 4,164,397.73
Paid to sinking funds in hands of trustees.....	[\$83,120.00]

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Cost of road.....	\$62,771,909.72
Cost of equipment.....	8,301,091.60
Cost of Menomonee River R. R.....	402,500.00
Advances to Proprietary R. R.....	1,736,856.64
Materials and fuel on hand.....	820,561.75
Excess of sundry assets over current bills and accounts.....	3,766.88
Cash.....	379,413.49
Total.....	\$74,416,100.08

CR.

Capital stock.....	\$36,812,500.53
Funded debt.....	32,793,000.00
Accrued rental on Iowa leased lines.....	212,033.52
Land grant account.....	31,668.90
Paid up stock of Menominee River Railroad.....	2,500.00
Menominee River Railroad--First mortgage bonds.....	400,000.00
Balance to credit of income account.....	4,164,397.73
Total.....	\$74,416,100.08

DESCRIPTION OF ROAD.

DATE WHEN THE ROAD OR PORTIONS THEREOF WERE OPENED FOR PUBLIC USE.

	Entire length	Length in Iowa.
From Chicago to east end Mississippi Railroad bridge.....	137.00	.....
Chicago to Freeport.....	121.00	.....
(Above includes 30 miles second track.)		
Elgin to Geneva lake.....	44.50	.....
Batavia to St. Charles.....	5.60	.....
East end Mississippi bridge to Clinton.....	1.10	1.10
Clinton to Cedar Rapids.....	81.30	81.30
Cedar Rapids to Missouri river.....	271.60	271.60
Clinton to Lyons.....	2.60	2.60
Maple River Junction to Mapleton.....	60.15	60.15
Stanwood to Tipton.....	8.50	8.50
Belvidere to Madison.....	68.90	.....
Madison to Elroy.....	74.20	.....
Elroy to Winona Junction.....	54.90	.....
Winona Junction to Winona.....	29.00	.....
Chicago to Milwaukee.....	85.00	.....
Kenosha to Rockford.....	72.10	.....
Chicago to Ft. Howard.....	242.20	.....
Ft. Howard to Michigan State Line.....	49.45	.....
Chicago to Montrose.....	5.20	.....
Chicago S. Branch Junction to river.....	4.50	.....
Michigan State Line to Escanaba.....	64.65	.....
Escanaba to Lake Angeline.....	68.00	.....
Menominee River Junction to Quinnesec.....	24.71	.....
Branches to Mines.....	39.80	.....
Total Chicago & Northwestern Railway.....	1,615.96	425.25

RETURNS OF COMPANIES.

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DATES WHEN PORTIONS OF THE ROAD WERE COMPLETED.

YEAR.	TERMINI.	MILES.
1848	Chicago.....	Harlem..... 10.00
1849	Harlem.....	Elgin..... 33.00
1852	Elgin.....	Rockford..... 50.00
1853	Rockford.....	Freeport..... 28.00
1853	Belvidere.....	Beloit..... 20.10
1854	Turner Junction.....	Dixon..... 68.00
1854	Elgin.....	Genoa..... 35.80
1854	Chicago.....	Cary..... 38.50
1854	Minnesota Junction.....	Fond du Lac..... 29.00
1855	Cary.....	Janesville..... 52.30
1855	Chicago.....	Milwaukee..... 85.00
1855	Dixon.....	Fulton..... 39.00
1855	Chicago, (2d track).....	Turner Junction..... 30.00
1858	Clinton.....	Cedar Rapids..... 31.30
1859	Janesville.....	Minnesota Junction..... 57.00
1859	Fond du Lac.....	Oshkosh..... 17.00
1860	Beloit.....	Magnolia..... 17.00
1861	Oshkosh.....	Appleton..... 20.00
1862	Appleton.....	Ft. Howard..... 28.40
1862	Knosha.....	Rockford..... 72.10
1862	Cedar Rapids.....	Marshall..... 70.00
1864	Magnolia.....	Madison..... 31.80
1864	Marshall.....	New Jefferson..... 31.00
1864	Escanaba.....	Negaunee..... 62.00
1865	Clinton Bridge, (the east end of which had been built in 1860.).....	..... 1.10
1867	New Jefferson.....	Missouri river..... 120.00
1870	Clinton.....	Lyons..... 2.60
1870	Negaunee.....	Lake Angeline..... 6.00
1870	Winona Junction.....	Winona..... 29.00
1871	Genoa.....	Geneva Lake..... 8.70
1871	Ft. Howard.....	Marinette..... 49.45
1871	Geneva.....	St. Charles..... 2.40
1872	Geneva.....	Batavia..... 3.20
1872	Stanwood.....	Tipton..... 8.50
1872	Chicago.....	Montrose..... 5.20
1872	Marinette.....	Escanaba..... 64.65
1873	South Branch Junction.....	Chicago river..... 4.50
1873	Madison.....	Winona Junction..... 129.10
1877	Menominee River Junction.....	Quinnesec..... 24.71
1877	Maple River Junction.....	Mapleton..... 60.15
	Track to various mines, at various dates.....	..... 39.80
	Total.....	1,615.96

* Length of main line of road completed from Vpts to Vpts.....	1,199.21
Length of main line of road completed in Iowa.....	8.50
Length of main line of road completed in Illinois.....	489.36
Length of main line of road completed in Wisconsin.....	504.19
Length of main line of road completed in Michigan.....	197.16
Total length of road belonging to this company.....	1,199.21
Aggregate length of sidings and other tracks not above enumerated.....	232.66
Same in Iowa.....	.29
Aggregate length of tracks belonging to this company computed as single track.....	1,431.87
Same in Iowa.....	8.79
Gauge of track, 4 feet 8½ inches.....	529.37
Total length of tracks belonging to this company laid with steel rails, (leased roads owned).....	221.92
	751.29
[Weights per yard, 60 pounds].....	669.84
Total length of tracks belonging to this company laid with iron rails, (leased roads owned) [weights per yard, 50 to 60 lbs]..	194.83
Total.....	864.67

*Length in all cases given in miles and decimals.

Roads Belonging to Other Companies, Operated by this Company, Under Lease or Contract.

Name, description, and length of each :	
Chicago, Iowa & Nebraska Railroad, length*.....	82.40
Cedar Rapids & Missouri River Railroad.....	274.20
Maple River Railroad.....	60.15
Total length of above roads, all in Iowa.....	416.75
Total miles of road operated by this company.....	1,615.96
Total miles of road operated by this company in Iowa.....	425.25

Number of Bridges and Trestles over 25 Feet Long on Whole Line.

Wooden bridges, number of, 59; aggregate length, feet.....	12,828
Stone bridges, number of, 8; aggregate length, feet.....	676
Iron bridges, number of, 30; aggregate length, feet.....	6,546
Wooden trestles, number of, 915; aggregate length, feet.....	119,900
Combination, number of, 13; wood and iron, feet.....	3,554

BRIDGES BUILT WITHIN THE YEAR.

All bridges on the Maple River Railroad and on the Menominee River Railroad are new, these lines having been completed within the year.

On other lines, 12 iron bridges; aggregating 1,352 feet, have been substituted for wooden bridges.

Other wooden bridges have been *rebuilt*, and in some cases iron substituted in *part* (such bridges being classed as "Combination," in the above total)

Crossings.

What railroads cross your road at grade in this state, and at what locality?

Davenport & Northwestern Railroad at Wheatland, Clinton county.
 Davenport & Northwestern Railroad at De Witt, Clinton county.
 Burlington, Cedar Rapids & Northern Railroad at Cedar Rapids, Linn Co.
 Central of Iowa Railroad at Marshall, Marshall county.
 Des Moines & Minneapolis Railroad at Ames, Story county.
 Des Moines & Fort Dodge at Grand Junction, Greene county.

What railroads cross your road either over or under your grade in this State? None.

Number of crossings of highways at grade in this State without protection (except cattle-guards).....	365
Number of crossings of highways at grade in this State at which there are gates or flagmen	2
Number of crossings of highways over railroad	None.
Number of crossings of highways under railroad	None.
Number of highway bridges 18 feet above track.....	1
Number of highway bridges less than 18 feet above track.....	None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Employes are instructed to bring trains to a full stop before crossing the tracks of another company. These regulations are found to be entirely sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Engineers are required to sound whistle at signal posts, which are 80 rods before highway crossings, and to ring the bell, which regulations are found to be sufficient.

* Length in all cases given in miles and decimals.

Stations, Etc.

Number of stations at which there are buildings and agents.....	296
Same in Iowa at which there are buildings and agents	70
Number of persons regularly employed on all roads operated by company, including officials, about	7,000
Same in Iowa.....	1,615

How many miles of fencing have you on your road in Iowa? All fenced except the Maple River Railway—60.15 miles of track.

How many miles of fencing have you built during the year? None.

What was the average cost per rod? Built by lessors—unable to give it.

Total cost of same? ———.

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

9.50 (track) miles in Carroll county.
20.25 (track) miles in Sac county.
21.15 (track) miles in Ida county.
5.50 (track) miles in Woodbury county.
3.75 (track) miles in Monona county.

Aggregate amount, 120.30 miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender.	186
Number of locomotives of more than 20 tons weight, exclusive of tender.	151
Number of locomotives of more than 10 tons weight, exclusive of tender.	5
Number of passenger cars—12-wheel.....	53
Number of passenger cars— 8-wheel.....	120
Number of express and baggage cars.....	67
Number of box freight cars.....	4,473
Number of stock cars.....	604
Number of platform cars	1,075
Number of ore cars	1,957
Number of conductors' way cars....	140
Other cars as follows:	
Number of hand-cars.....	306
Number of pile-driving and wrecking cars.....	13
Number of ditching cars	40
Number of dump cars.....	26
Number of boarding cars.....	18
Number of mail cars	15
Number of officers' cars.....	4
Number of locomotives equipped with train-brake.....	111
Number of passenger cars equipped with train-brake.....	173
What kind of train-brake is in use on your road? Westinghouse Air Brake.	
Number of passenger cars with Miller platform and buffer.....	173

TELEGRAPHS.

Miles of telegraph on line operated by company? All the road operated has telegraph line.	
Miles of telegraph owned by company? No telegraph line wholly owned by this company.	
Number of telegraph offices in company's stations? All operated jointly by rail and telegraph companies.....	208

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year	2,511,642
Miles run by freight trains.....	5,673,948
Miles run by mixed trains.....	
Miles run by excursion trains	10,173
Total mileage of passenger, freight and mixed trains.....	8,195,763
Miles run by construction and other trains.....	284,148
Total train miles run.....	8,479,911
Total number of passengers carried	3,201,529
Total passenger mileage, or passengers carried one mile.....	108,275,710
Average amount received from each passenger.....	.92 88-10
Average distance traveled by each passenger	33 82-100 miles
Total freight mileage, or tons carried one mile.....	597,575,038
Highest rate of fare per mile, for any distance.....	\$.04
Lowest rate of fare per mile, for any distance.....	1.80
Average rate of fare per mile, for <i>all</i> passengers.....	2.75
Average rate received per mile, per ton, all freight carried.....	.01 68-100
Average number of cars in passenger trains, including baggage-cars.....	4
Average number of cars in freight trains	20
Average weight of passenger-trains, including locomotive and tender in working order, exclusive of passengers.....	112 tons.
Average weight of freight-trains, including locomotive and tender in working order, exclusive of freight.....	220 tons.
Rate of speed of passenger and express-trains, including stops.....	25 miles per hour.
Rate of speed of freight-trains, including stops	12 miles per hour.

ADDITIONAL QUESTIONS.

Express Companies.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take the freights at the depot, or at the office of such express company? American Express Company and United States Express Company.
(For terms and conditions as to rates—see full statement attached.)

AMERICAN EXPRESS COMPANY.

Express Contracts in Force June 30, 1878.

	Rate per ctm on limited tonnage.	Limit of lbs.	Rate per 100 lbs., whole length of route on excess of tonnage.
Chicago to Council Bluffs.....	275.00	10,000	1.50
Chicago to Freeport	90.00	12,000	.75
Chicago to Ishpeming.....	200.00	8,000	2.00
Chicago to Elroy	135.00	10,000	1.25
Stanwood to Tipton	2 00	500	.....
Kenosha to Rockford.....	5.07	1,000	.60
Elgin to Geneva Lake.....	5.00	1,000	.36

Elroy to Winona Junction in accordance with tariff of rates to be paid between stations.

Maple River Junction to Mapleton, \$100 per month.

UNITED STATES EXPRESS COMPANY.

Chicago to Milwaukee, rate per diem on limited tonnage, \$86.66; limit of pounds to be carried each day at regular per diem rates, 17,000; rate per 100 pounds, carried whole length of route, to be paid on excess of tonnage, 40 cents.

Express companies have no care of the machinery or repairs of cars, etc. They do a miscellaneous business—restricted to lighter articles properly belonging to express business.

The express companies deliver their freight into this company's cars.

Transportation Companies.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or order of transportation, and if so, in what particular? The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates and receiving mileage. The freight is carried in cars furnished by such transportation companies (excepting consignments of less than a car-load). Their freight has no preference over other freight of like class.

What amount have you paid other corporations, car loaning companies [stock companies], or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

Ames Coal Transfer Company, Chicago.....	\$ 36.53
Arnot & Company, Elmira, N. Y.....	155.39
Chicago & Milwaukee Coal Company, Chicago.....	1,203.16
Forsythe Coal Company, Chicago.....	149.98
Merchants Despatch, New York.....	2,924.27
W. P. Rend & Co., Chicago.....	315.30
Tiffany Ref. Co., Chicago.....	54.82
Western M. & T. Co., Terre Haute.....	292.18
Total amount paid.....	\$5,131.63

Sleeping-Cars.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping and hotel-cars are run. For the use of sleeping-cars this company furnishes the fuel and lights and keeps in running order the trucks and whole exterior of the car.—and for the use of hotel-cars this company pays three cents per mile run per car. Both are owned by the Pullman Palace Car Company, and all charges in addition to regular passenger rates are made and collected by that company. Parlor-cars, owned by this company, are run between Chicago and Milwaukee; charges in addition to regular passenger rates are fifty cents for through, and twenty-five cents for local passengers.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings? Total amount paid during the year is \$9,630.21. All paid to Pullman Palace Car Company; being for hotel-cars run between Chicago and Council Bluffs.

U. S. Mail.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service?

U. S. MAIL FROM JULY 1ST, 1878—CHICAGO & NORTHWESTERN RAILWAY.

ROUTE.	TERMINI,	Miles.	AMOUNT PER ANNUM.
23001.....	Chicago.....	Milwaukee.....	87.00 \$ 19,928.48
23002.....	Chicago.....	Freeport.....	121.00 24,987.44
23003.....	Chicago.....	Union Pacific Transfer.....	491.00 115,194.80
23004.....	Elgin.....	Geneva Lake.....	44.00 2,200.00
23056.....	Geneva.....	Batavia.....	8.50 175.00
24031.....	Ft. Howard.....	Ishpeming.....	181.20 11,069.27
24042.....	Powers.....	Quinnesec.....	24.68 Not fixed.
25009.....	Chicago.....	Green Bay.....	245.00 51,943.34
25010.....	Caledonia.....	Winona Junction.....	190.85 21,722.40
25011.....	Kenosha.....	Rockford.....	73.60 5,530.00
25012.....	Winona Junction.....	Winona.....	30.45 5,176.50
25030.....	Onalaska.....	La Crosse.....	6.50 Not fixed
27013.....	Stanwood.....	Tipton.....	8.81 440.50
27088.....	Maple River Junction.....	Mapleton.....	61.18 2,353.90

Lands—Congressional Grant.

None in the State of Iowa.

State the number of acres of land your company has already received from the congressional grants.

State the number of acres yet to inure to your company from congressional grants.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise. To aid in the construction of the road from Oshkosh to Ft. Howard, bonds were issued in exchange for common stock, as follows:

In 1860,	By Town of Neenah.....	\$15,000
	By City of Appleton.....	15,000
In 1862,	By Borough of Ft. Howard.....	15,000
	By Brown county.....	49,500

RETURNS OF COMPANIES.

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ACCIDENTS TO PERSONS IN IOWA.

DATE. 1877.	NAME	CLASS.	OCCUPATION.	PLACE.	CAUSE AND CHARACTER OF INJURY.
July 7	Thos. Franklin	O	Brakeman	Boone	Stealing a ride on the trucks, killed
July 12	Richard McCabe	O	Brakeman	Clinton	Getting on moving train, arm lost and leg fractured.
July 13	P. A. Barton	E	Brakeman	Belle Plaine	Coupling cars, contusion of shoulder
July 14	Gus Smith	E	Brakeman	Tama	Fell from hand-car fracture of ankle
July 17	Andrew Larson	E	Brakeman	Nevada	Getting on moving train, injured thigh
July 18	Howard Bullard	O	Brakeman	Cedar Rapids	Playing on train, fell, killed
Aug. 8	Jerome Cook	O	Brakeman	Bettam	Climbing on train, loss of one toe
Aug. 12	Charles Wain	O	Brakeman	Cedar Rapids	Climbing on train, killed
Aug. 24	Geo. Zwick	O	Brakeman	Tama	Fell from platform, killed
Sept. 4	Mrs. W. P. Collier	P	Brakeman	Nevada	Climbing on engine, loss of one foot
Oct. 3	J. Fuller	O	Brakeman	Wheatland	Fell between cars, killed
Oct. 14	Joseph McClay	E	Brakeman	Arcadia	Fell from ladder, fractured leg
Oct. 18	John O'Neil	E	Brakeman	Clinton	Walking on track, killed
Oct. 31	Andrew McCarty	E	Brakeman	Ames	Coupling cars, killed
Nov. 26	F. L. Fill	O	Brakeman	Mo. Valley Junction	Lying on track, killed
Dec. 20	Clarke Smith	O	Brakeman	Moingona	Fell from train, injured his spine
1878					
Jan. 24	P. E. Gillett	E	Brakeman	Moingona	Climbing on train, killed
Jan. 25	J. H. Sharp	O	Engineer	State Centre	Engine off track, injured spinal chord
March 11	John Killeen	E	Brakeman	DeWitt	Coupling cars, loss of thumb
March 10	E. S. Robbins	E	Brakeman	Carroll	Jumping on train, fractured leg and ribs
April 2	Jas. Montgomery	O	Brakeman	Cedar Rapids	Playing on turn-table, loss of one toe
April 30	E. P. Crelo	O	Conductor	Mapleton	Engine off track, injured shoulder
April 28	Thos. Mitchell	E	Brakeman	Lyons	Fell from hand-car, injured foot
April 30	A. J. Dutton	E	Brakeman	New Jefferson	Collision of gravel trains, fracture of ankle
May 18	Martin Ceersee	E	Brakeman	Moingona	Collision of gravel trains, killed
May 18	John Trist	O	Brakeman	La Moille	Climbing on train, killed
May 28	John Trist	O	Brakeman	La Moille	Climbing on train, killed
June 27	Wm. Hurley	E	Brakeman	Grand Junction	Breaking of hand-car, injured eye

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—misconduct or want of caution.....	1	
Employees—from causes beyond their control	1	
misconduct or want of caution.....	3	4
Others—stealing rides	4	
trespassing, on track, etc.....	2	6
Total killed...		11
Injured — Passengers—	None.	
Employees—from causes beyond their control	2	
misconduct or want of caution	9	12
Others—at stations and highway crossings.....	None.	
stealing rides	4	
trespassing, on track, etc.....	1	5
Total injured		17

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Albert Keep, 56 Kinzie street, Chicago.
Vice-President, M. L. Sykes, 52 Wall street, New York.
Secretary, M. L. Sykes, 52 Wall street, New York.
Treasurer, M. L. Sykes, 52 Wall street, New York.
General Manager, Marvin Hughitt, 56 Kinzie street, Chicago.
General Superintendent, Marvin Hughitt, 56 Kinzie street, Chicago.
Assistant General Superintendent, C. C. Wheeler, 56 Kinzie street, Chicago.

Division Superintendents,	}	W. B. Linsley, Escanaba, Michigan.
		E. J. Cuyber, Chicago, Illinois.
		C. Murray, Chicago, Illinois.
		J. S. Oliver, Clinton, Iowa.
		C. A. Swineford, Baraboo, Wisconsin.

Chief Engineer, E. H. Johnson, 56 Kinzie street, Chicago.
Superintendent of Telegraph, G. H. Thayer, 56 Kinzie street, Chicago.
Auditor, J. B. Redfield, 56 Kinzie street, Chicago.
General Passenger Agent, W. H. Stennett, 56 Kinzie street, Chicago.
General Freight Agent, H. C. Wicker, 56 Kinzie street, Chicago.
Attorneys, General and Local, B. C. Cook, 56 Kinzie street, Chicago.

NAMES OF DIRECTORS WITH RESIDENCE.

A. G. Dulman, New York, New York.
Wm. H. Ferry, Lake Forest, Illinois.
R. P. Flower, New York, New York.
M. L. Sykes, New York, New York.
Perry H. Smith, Chicago, Illinois.
Albert Keep, Chicago, Illinois.
David Dows, New York, New York.
Sidney Dillon, New York, New York.
David Jones, New York, New York.
M. Hughitt, Chicago, Illinois.
Jno. M. Burke, New York, New York.
Wm. L. Scott, Erie, Pennsylvania.
Jay Gould, New York, New York.
J. L. Ten Have, Amsterdam, Holland.
D. P. Morgan, New York, New York.
Frank Work, New York, New York.
C. J. Osborn, New York, New York.
General offices at Chicago, Illinois.
Date of annual meeting of stockholders, first Thursday in June.
Fiscal year of company, May 31st.

STATE OF ILLINOIS, }
County of Cook }

Albert Keep, President, and J. B. Redfield, Assistant Secretary, of the Chicago & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[L. S. OF R. R.]

ALBERT KEEP,
J. B. REDFIELD,

Subscribed and sworn to before me, this 14th day of September, A. D., 1878.

[L. S.]

RALPH C. RICHARDS,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

CHICAGO, IOWA & NEBRASKA RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 15,000,000.00
Par value of shares.....	\$ 100
Average price received per share.....	100
Number of stockholders at date of last election.....	369
Number of stockholders in Iowa at same date.....	12
Amount of full-paid stock in Iowa.....	\$254,400
Capital stock authorized by vote of company, [number of shares.....	39,162]
Capital stock issued [number of shares 39,162] amount paid in.....	3,916,200.00
Capital stock paid in per mile of road owned by company, [81.84 miles].....	47,851.90

DEBT.

Funded debt, as follows:

First mortgage bonds, paid.	
Second mortgage bonds (due July 1, 1880, bear interest at seven per cent., which is payable July 1st and January 1st,) amount.....	515,500.00
Third mortgage bonds (due August 15, 1894, bear interest at seven per cent., which is payable August 15th and February 15th,) amount.....	211,500.00
Total amount of funded debt.....	727,000.00
Amount received from the same in cash.....	[\$727,000]
Unfunded debt in any manner, and how, March 31st, 1878, at date of last annual report, unpaid dividends, coupons, etc., amounted to.....	2,303.26

Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same. Should the earnings of the Maple River Railroad prove insufficient to meet the coupons on its bonds, this company is liable to assist in making up the deficiency, to an extent not exceeding ten per cent. on the earnings it may have derived from the Maple River Railroad business. This amount is contingent and uncertain. Also an amount varying each year, being the proportion contributed by this company, to the S. C. & P. R. R., toward the loss sustained by operating the Fremont, Elkhorn & Missouri Valley Railroad.

DESCRIPTION OF ROAD.

Length of main line of road completed, from Clinton to Cedar Rapids, 81.84 miles.

Lands—Congressional, State or Swamp Land Grant.

None. The Chicago, Iowa & Nebraska Railroad never received a land grant, or land donations, of any sort, excepting some right of way.

TERMS OF RENTAL.

The Chicago, Iowa & Nebraska Railroad is under lease to and is operated by the Chicago & Northwestern Railway Company. The rental is 37½ per cent. of the gross earnings.

STATE OF IOWA, }
County of Clinton. }

Horace Williams, President of the Chicago, Iowa & Nebraska Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D. 1878, to the best of his knowledge and belief.

Signed,

HORACE WILLIAMS,
President.

[L. S. OF R. R.]

Attest:

T. VAN DEWINTER, *Secretary.*

Subscribed and sworn to before me, this 2d day of November, A. D. 1878.

R. C. A. FLOURNOY,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 6th day of November, 1878.

REPORT

OF THE

CEDAR RAPIDS & MISSOURI RIVER RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Par value of shares.....	\$ 100.00
Average price received per share.....	100.00
Number of stockholders at date of last election.....	287
Number of stockholders in Iowa at same date	30
Amount of full-paid stock held in Iowa	\$ 67,500.00
Capital stock authorized by vote of Company [number of shares 76,200].....	\$ 7,620,000.00
Capital stock issued [number of shares, 76,200] amount paid in	7,620,000.00
Capital stock paid in on shares not issued [number of shares].....	None.
Capital stock paid in common.....	\$ 6,850,400.00
Capital stock paid in preferred, and conditions of preferment.... (Seven per cent. interest payable semi-annually).	769,600.00
Capital stock total amount paid in as per books of the Company	7,620,000.00
Capital stock total amount realized in cash, and capital stock total amount realized in property.....	\$7,620,000.00
Capital stock paid in per mile of road owned by Company [274.01 miles].....	\$ 27,809.20

DEBT.

Funded debt, as follows:

First mortgage bonds (due August 1, 1891, bear interest at seven per cent., which is payable February and August) amount....	\$ 700,000.00
First mortgage bonds (due August 1, 1894, bear interest at seven per cent., which is payable February and August) amount....	582,000.00
First mortgage bonds (due May 1, 1916, bear interest at seven per cent., which is payable May and November) amount....	2,832,000.00

Total amount of funded debt.....	\$ 3,614,000.00
Amount received from the same property.....	\$3,614,000.00
Other debts, current credit balances, etc.....	\$ 217,241 32

Total debt liabilities.....	\$ 3,831,241.32
Amount of debt liabilities per mile of road [274.01 miles].....	13,982.12
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments.....	\$ 3,745,634.32
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same.....	None.

*Length of main line of road completed from Cedar Rapids to Missouri river.....	271.60
Branches owned by company, viz:	
“Lyons Branch,” length.....	.....
Clinton to Lyons, length	2.41
Total length of road belonging to this company	274.01

TERMS OF LEASE.

This company's road is leased in perpetuity to the Chicago & Northwestern Railway Company for a rental of \$700 per mile out of first \$1,500 of gross earnings per mile per annum, and 33 $\frac{1}{3}$ per cent. of next \$3,000 of gross earnings per mile per annum, and 20 per cent. out of any excess over \$4,500 of gross earnings per mile per annum.

There have been certified to the State of Iowa, in aid of the railroad line under the act of May 15th, 1856, 784,056.53 acres, and to the Cedar Rapids & Missouri River Railroad Company under act of June 2d, 1864, 359,197.56 acres, in all 1,143,154.09 acres. Of these lands 109,756.85 acres, known as the “Des Moines River Lands,” have been lost to the grant, under the decision of the Supreme Court of the United States, that they were erroneously certified. In addition 9,834.84 acres were decided by the same court in the “Courtright case” to belong to Courtright as grantee of the Iowa Central Air Line Railroad before the resumption of the lands by the state and the subsequent transfer to the Cedar Rapids & Missouri River Railroad.

This last decision affects 66,965 acres additional to the lands directly involved in the Courtright case, the title to which is rendered doubtful by that decision, and further litigation is required to settle it.

Claims under the swamp-land acts, and the homestead and pre-emption laws, in conflict with the railroad grant, have been made in large numbers and affect seriously the quantity of land to be realized from the grant.

These conflicting claims will have to be disposed of by the courts, and it will be years before the net result of the grant can be ascertained.

As to the lands claimed by the railroad to belong to the grant and remaining uncertified, there is scarcely a single tract to which some conflicting claim is not set up, and it is impossible even to guess at the quantity that will ultimately be decided to inure to the grant.

In addition to the grant lands there have been acquired by deed to the Cedar Rapids & Missouri River Railroad the following swamp-lands:

From Boone county.....	15,886.85 acres.
From Story county.....	10,608.05 acres.

In all..... 26,494.90 acres.

All the lands belonging to the grant and the swamp-lands above mentioned were sold by the Cedar Rapids & Missouri River Railroad Company to the Iowa Railroad Land Company September 15th, 1869, for the sum of \$800,000.00. The sale included all the lands certified, or to inure thereafter to the grant, and all contracts and proceeds of the land excepting the sum of \$11,341.92. Prior to this sale, the railroad company had sold 46,049.19 acres, for the aggregate sum of \$220,559.74.

In estimating the reciprocal advantages to the company and the state, it may not be out of place to say that the railroad company and its grantee have paid \$937,845.73 for taxes assessed upon the lands.

*Length in all cases given in miles and decimals.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Horace Williams, Cedar Rapids, Iowa.
 Vice-President, Frederick Nickerson, Boston, Massachusetts.
 Secretary, P. E. Hall, Cedar Rapids, Iowa.
 Treasurer, David P. Kimball, Boston, Massachusetts.
 Assistant Treasurer, J. Van Deventer, Cedar Rapids, Iowa.
 Auditor, Geo. T. Crandell, Cedar Rapids, Iowa.
 Register of Stock, David P. Kimball, Boston, Massachusetts.

NAMES OF DIRECTORS WITH RESIDENCE.

John B. Ally, Lynn, Massachusetts.
 Oliver Ames, North Easton, Massachusetts.
 Fred. L. Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 James Blair, Scranton, Pennsylvania.
 F. Gordon Dexter, Boston, Massachusetts.
 John M. Glidden, Boston, Massachusetts.
 Edward Johnson, Belfast, Maine.
 David P. Kimball, Boston, Massachusetts.
 Frederick Nickerson, Boston, Massachusetts.
 Joseph Nickerson, Boston, Massachusetts.
 S. Lothrop Thorndike, Boston, Massachusetts.
 Charles E. Vail, Blairstown, New Jersey.
 Horace Williams, Clinton, Iowa.
 General offices at Cedar Rapids, Iowa.
 Date of annual meeting of stockholders, third Wednesday of May.
 Fiscal year of company, from March 31st, to April 1st.

STATE OF IOWA, }
 County of Linn. }

I, Horace Williams, President of the Cedar Rapids & Missouri River Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief.

Signed,

[L. S. R. R.]

HORACE WILLIAMS,

Subscribed and sworn to before me, this 6th day of November, A. D., 1876.

[L. S.]

CHAS. H. CLARK,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 7th day of November, 1878.

REPORT

OF THE

IOWA MIDLAND RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 10,000,000.00
Par value of shares.....	\$100.00
Average price received per share.....	100 00
Number of stockholders at date of last election.....	8
Number of stockholders in Iowa at same date.....	2
Amount of full-paid stock held in Iowa.....	200.00
Capital stock issued [number of shares, 500.] amount paid in.....	50,000.00
Capital stock, total amount paid in as per books of the Company.....	50,000.00
Capital stock paid in per mile of road owned by Company, [68.80 miles].....	726.75

DEBT.

Funded debt, as follows :

First mortgage bonds due (October 1st, 1900, bear interest at eight per cent., which is payable April 1st, and October 1st,) amount.....	1,350,000.00
Total amount of funded debt.....	\$ 1,350,000.00
Other debts—current credit balances, etc.....	98,914.28
Total debt liabilities.....	\$ 1,448,914.28
Amount of debt liabilities per mile of road, [68.80 miles].....	21,059.80

Construction of Road, built by Company.

Total expended for construction.....	1,487,366.85
Average cost of construction per mile of road (not including sidings) 68.80 miles.....	21,618.70
Proportion of cost of construction for Iowa.....	1,487,366.85
<i>Total for equipment. Owns no equipment.</i>	

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Land.....	\$ 25.00
Passenger and freight stations, wood-sheds and water stations.....	90.00
New fences.....	70.38
Addition to property account for the year.....	\$185.38

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor. The excess of cost of the new structures over original cost of the old structure, is charged to construction.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

		PASSENGER	FREIGHT.
July,	1877	\$2,530.22	\$ 3,864.26
August,	1877	2,727.59	3,645.66
September,	1877	3,234.34	4,636.63
October,	1877	2,884.46	4,592.59
November,	1877	2,446.02	3,800.10
December,	1877	3,080.09	3,953.81
January,	1878	2,776.98	4,374.79
February,	1878	2,947.72	4,745.87
March,	1878	3,443.13	4,636.47
April,	1878	2,390.29	3,414.51
May,	1878	2,683.82	4,199.45
June,	1878	2,034.83	2,966.13
Totals		\$ 33,168.49	\$48,860.27

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	MISCEL- LANEOUS.
July,	1877	\$ 298.70	\$ 157.04	\$ 17.18
August,	1877	312.95	166.03	21.57
September,	1877	312.95	153.69	19.47
October,	1877	268.70	163.08	22.63
November,	1877	298.70	157.04	10.34
December,	1877	298.70	157.04	15.77
January,	1878	298.70	163.08	16.43
February,	1878	298.70	144.96	16.11
March,	1878	298.70	157.04	13.09
April,	1878	298.70	157.04	15.08
May,	1878	298.70	163.08	5.26
June,	1878	298.80	151.00	17.05
Totals		\$3,613.00	\$1,890.12	\$189.98

Recapitulation of Earnings.

Receipts from passengers.....	\$ 33,168.49
Receipts for express.....	1,890.12
Receipts for mails.....	3,613.00
Total receipts from passenger trains	\$38,671.61
Receipts from passenger trains, per train mile run, [43,264 miles].....	\$0.89,388
Receipts from freight.....	48,860.27
Total receipts from freight trains.....	\$48,860.27
Receipts from freight trains, per train mile run, [44,935 miles]	\$1.08736
Receipts from miscellaneous sources.....	189.98
Total earnings.....	\$87,721.86
Proportion for Iowa.....	[\$87,721.86]
Earnings per mile of road operated, [68.80 miles], [\$ 1,275.03]	
Per train mile, for passenger, freight and mixed trains, [88.199 miles].....	[\$.99459]

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? None.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Repairs of track—labor and supplies.....	\$ 59,234.47
Repairs of bridges—labor and supplies	2,724.35
Repairs of fences—labor and supplies.....	1,319.22
Repairs of buildings—stations and water tanks, etc.....	840.84
Total.....	\$ 64,118.88

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives.....	\$ 7,045.14
Repairs of cars.....	2,796.06
Repairs of machinery and tools.....	1,103.16
Total.....	\$ 10,944.36

Class 3.—Conducting Transportation.

Fuel.....	\$ 7,291.94
Oil, waste, and lights.....	867.25
Wages of employes—conductors, enginemen, brakemen, stationmen (all grades), and clerks.....	25,678.87
Miscellaneous, train, and station supplies.....	273.39
Loss and damage of goods.....	335.15
Injuries to persons.....	1,048.00
All other expenses chargeable to this account.....	13.50
Total.....	\$ 35,508.10

Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 483.00
Taxes in Iowa.....	5,503.00
Advertising.....	300.50
Printing and stationery.....	410.06
All other expenses chargeable to this account.....	306.83
Total	\$ 7,003.39

Recapitulation of Expenses.

Total expenses of operating the road (embraced in class 1, 2, 3, and 4.)	\$117,574.73
Proportion for Iowa.....	\$117,574.73
Per mile of road operated	1,708.93
Per train mile for passenger, freight and mixed trains [88,199 miles]	1,333.06
Percentage of expenses to earnings.....	134.03

GENERAL RECAPITULATION.

Total earnings	\$ 87,721.86
Total receipts during the year.....	\$87,721 86
Total operating expenses.....	117,574.73
Net earnings—earnings above operating expenses—deficit.....	29,852.87

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year.....	\$ 108,000.00
Total interest liability for the year.....	108,000.00
Receipts less than operating expenses and interest	137,852.87
Amount paid during the year for permanent improvements, and charged to cost of road	185.38
Dividends declared, — per cent. for the year, amount. None ever declared.	
Surplus at the commencement of the year.....	

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Cost of road.....	\$ 1,487,366 85
Income account [loss].....	11,547.41
Total	\$ 1,498,914.26

Cr.

Capital stock	\$ 50,000.00
Funded debt (bonds outstanding)	1,350,000.00
Unfunded debt (due Chicago & Northwestern Railway Co.).....	98,914.26
Total	\$ 1,498,914.26

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use :

From Lyons to Anamosa, October 1871.

*Length of main line of road completed, from Lyons to Anamosa	68.80
Length of double track on main line.....	Nothing.
Aggregate length of tracks belonging to this company computed as single track.....	73.60
Gauge of track.....	4 feet 8½ inches.
Total length of tracks belonging to this company laid with iron rails.....	All.
Weights per yard	50 to 60 lbs.
Total miles of road operated by this company, all in Iowa.....	68.80

Number of Bridges and Trestles on Whole Line, over 25 Feet in Length.

Wooden trestles and pile, number of, 114; aggregate length, feet	7,960
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Crossings.

What railroads cross your road at grade in this state, and at what locality?

Davenport & Northwestern Railroad at Delmar Junction, Clinton county.

Sabula, Ackley & Dakota Railroad at Delmar Junction, Clinton county.

What railroads cross your road either over or under your grade in this state, and where? Davenport & Northwestern Railroad at Centre Junction, Jones county. (Over.)

Number of crossings of highways at grade in this state without protection, except cattle-guards.....	92
Number of crossings of highways at grade in this state at which there are gates or flagmen	None.
Number of crossings of highways over railroad.....	1
Number of crossings of highways under railroad.....	4
Number of highway bridges 18 feet above track.....	1
Number of highway bridges less than 18 feet above track.....	None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Employes are instructed to bring trains to a full stop before crossing the tracks of another company. These regulations are found to be entirely sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Engineers are required to sound whistle at signal-posts, which are eighty rods before highway-crossings, and to ring the bell. Which regulations are found to be sufficient.

Stations, &c.

Number of stations at which there are agents.....	15
Number of persons regularly employed on all roads operated by company, including officials, about.....	160
How many miles of fencing have you on your road in, Iowa.....	66 7-10 miles (track)
How many miles of fencing have you built during the year ?.....	3 miles board. 3½ miles (track) ½ mile wire.
What was the average cost per rod ?	Board, \$1.37½; wire, 94 cts.
Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:	
2 1-10 (track) miles in Jones county.	
Aggregate amount, 4 2-10 miles.	

* Length in all cases given in miles and decimals.

ROLLING STOCK.

Owms no equipment.

TELEGRAPHS.

Miles of telegraph on line operated by company. All the road operated has telegraph lines.

Miles of telegraph owned by company. No telegraph line wholly owned by this company.

Number of telegraph offices in company's stations..... 10

Number of telegraph stations operated jointly by rail and telegraph companies..... 10

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year..... 43,264
Miles run by freight trains..... 44,935

Total mileage of passenger, freight and mixed trains..... 88,199
Miles run by construction and other trains..... 3,647

Total train miles run..... 91,846

Total number of passengers carried..... 76,049

Total passenger mileage, or passengers carried one mile..... 1,158,226

Average amount received from each passenger..... \$0.4361-100

Average distance traveled by each passenger..... 15.23 miles.

Total tons of freight carried..... 99,614

Total freight mileage, or tons carried one mile..... 2,033,397

Highest rate of fare per mile, for any distance..... 3 cents.

Lowest rate of fare per mile, for any distance, (single fare)..... 2 12-100 cents.

Average rate of fare per mile, for all passengers..... 2 89-100 cents.

Average rate received per mile, per ton for all freight carried..... 2 40-100 cents.

Average number of cars in passenger trains, including baggage-cars..... 4

Average number of cars in freight-trains..... 20

Average weight of passenger-trains, including locomotive and tender in working order, exclusive of passengers..112 tons.

Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....220 tons.

Rate of speed of passenger and express-trains, including stops.....25 miles per hour.

Rate of speed of freight-trains, including stops.....12 miles per hour.

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc., what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company Lyons to Anamosa—rate per diem on limited tonnage, \$6.04; limit of pounds to be carried each day, at regular per diem rates, 1,000. The Express Company has no care of the machinery, or repairs of cars, &c. It does a miscellaneous business, restricted to lighter articles properly belonging to express business. The Express Company delivers its freight into this Company's cars.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or

order of transportation, and if so, in what particular? The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates and receiving mileage. The freight is carried in cars furnished by such Transportation Companies, (excepting consignments of less than a car load.) Their freight has no preference over other freight of like class.

Do sleeping, parlor or dining-room cars run on your road? None.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$3,705 per annum. Six times each way, each week.

Lands—Congressional Grant.—None.

Lands—State or Swamp Land Grant.—None.

ACCIDENTS TO PERSONS IN IOWA.

December 4th, 1877—Daniel Farrell, at Charlotte, walking on track; killed. His own fault.

February 19th, 1878—Thomas Cave, at Bryant, walking on track; killed. His own fault.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Albert Keep, 56 Kinzie street, Chicago.
 Vice-President, M. L. Sykes, 52 Wall street, New York.
 Secretary, M. L. Sykes, 52 Wall street, New York.
 Treasurer, M. L. Sykes, 52 Wall street, New York.
 General Manager, Marvin Hughitt, 56 Kinzie street, Chicago.
 General Superintendent, Marvin Hughitt, 56 Kinzie street, Chicago.
 Assistant General Superintendent, C. C. Wheeler, 56 Kinzie street, Chicago.
 Division Superintendent, J. S. Oliver, Clinton, Iowa.
 Chief Engineer, E. H. Johnson, 56 Kinzie street, Chicago.
 Superintendent of Telegraph, G. H. Thayer, 56 Kinzie street, Chicago.
 Auditor, J. B. Redfield, 56 Kinzie street, Chicago.
 General Passenger Agent, W. H. Stennett, 56 Kinzie street, Chicago.
 General Freight Agent, H. C. Wicker, 56 Kinzie street, Chicago.
 Attorneys, General and Local, B. C. Cook, 56 Kinzie street, Chicago.

NAMES OF DIRECTORS WITH RESIDENCE.

Albert Keep, Chicago, Illinois.
 M. L. Sykes, New York, New York.
 Marvin Hughitt, Chicago, Illinois.
 H. H. Porter, Chicago, Illinois.
 Isaac B. Howe, Clinton, Iowa.
 E. S. Bailey, Clinton, Iowa.
 J. B. Redfield, Chicago, Illinois.
 General offices at Chicago, Illinois.
 Date of annual meeting of stockholders, first Wednesday in March.
 Fiscal year of Company, May 31st.

STATE OF ILLINOIS, }
County of Cook. }

Albert Keep, President, and J. B. Redfield, Assistant Secretary of the Iowa Midland Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[L. S. OF R. R.]

ALBERT KEEP,
J. B. REDFIELD,

Subscribed and sworn to before me, this 14th day of September, A. D., 1878.

[L. S.]

RALPH C. RICHARDS,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

MAPLE RIVER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 1,000,000.00
Par value of shares.....	\$ 100.00
Average price received per share.....	100.00
Number of stockholders at date of last election..	126
Number of stockholders in Iowa at same date.....	5
Amount of full-paid stock held in Iowa.....	158,900.00
Capital stock issued [number of shares, 6,580] amount paid in...	658,000.00
Capital stock now outstanding.....	592,200.00
Total amount paid in as per books of the company.....	658,000.00
Capital stock, total amount realized in cash.....	\$ 658,000.00
Capital stock paid in per mile of road owned by company [60.15 miles].....	10,939.32

DEBT.

Funded debt as follows:	
First mortgage bonds, due July 1, 1897, bear interest at 7 per cent, which is payable January and July, amount.....	\$ 463,000.00
Amount received from the same in cash and property	463,000.00
Unfunded debt.....	None.
Other debts—current credit balances, etc.....	40,087.50
Total debt liabilities.....	508,087.50
Amount of debt liabilities per mile of road [60.15 miles].....	8,363.88
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments	420,972.49
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same.....	Nothing.

DESCRIPTION OF ROAD.

* Length of main line of road completed, from Maple River Junction to terminus at Mapleton..... 60.15

TERMS OF LEASE.

This company's road is leased in perpetuity, to the Chicago & Northwestern Railway Company, from and after the 23d day of November, A. D., 1876, for a rental of 7-15 of the gross earnings, up to \$1,500.00 per mile per annum, and 33½ per cent. of gross earnings in excess of \$1,500.00 per mile per annum. Provided that in no case shall the minimum rental be less than \$400.00 per mile per annum, and the maximum rental more than \$1,350.00 per mile per annum.

Lands—Congressional Grant.

This company has no land grant.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President Horace Williams, Cedar Rapids, Iowa.
Vice-President, Fred. L. Ames, Boston, Mass.
Secretary, Henry V. Ferguson, Cedar Rapids, Iowa.
Treasurer, David P. Kimball, Boston, Mass.
Assistant Treasurer, J. Van Deventer, Cedar Rapids, Iowa.
Register of Stock, David P. Kimball, Boston, Mass.

NAMES OF DIRECTORS WITH RESIDENCE.

John B. Alley, Lynn, Mass.
Fred. L. Ames, North Easton, Mass.
John I. Blair, Blairstown, N. J.
Wm. T. Glidden, Boston, Mass.
David P. Kimball, Boston, Mass.
Frederick Nickerson, Boston, Mass.
Horace Williams, Clinton, Iowa.
General Offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, Wednesday, succeeding third Tuesday of May.

Fiscal year of the company, from March 31st, to April 1st.

STATE OF IOWA, }
County of Linn. }

I, Horace Williams, President of the Maple River Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company, on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief.

(Signed,)

[L. S. OF R. R.]

HORACE WILLIAMS.

Subscribed and sworn to before me, this 5th day of November, A. D., 1878.

[L. S.]

CHAS. H. CLARK,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 6th day of November, 1878.

* Length in all cases given in miles and decimals.

REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1918.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$27,200,000.00
Par value of shares.....	\$100.00
Average price received per share.....	About par
Number of stockholders at date of last election.....	1,795
Number of stockholders in Iowa at same date..	8
Amount of full-paid stock held in Iowa.....	\$73,400.00
Capital stock authorized by vote of company, [number of shares].....	250,000
Capital stock issued [number of shares 209,800] amount paid in.....	20,980,000.00
Capital stock paid in on shares not issued [number shares].....	None.
Capital stock paid in common. See question 8.	
Capital stock paid in preferred, and conditions of preferment.....	None.
Capital stock of the Iowa Southern & Missouri Northern R'y Co., (See note below.).....	5,245,600.00
Capital stock, total amount paid in as per books of the company.....	20,980,000.00
Capital stock, total amount realized in cash.....	\$20,980,000.00
Capital stock, total amount realized in property..	Nothing
Capital stock paid in per mile of road owned by company.....	635.96 miles 32,989.50

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed including rails and bridges, &c. \$	6,188,000.00
Estimated value of rolling stock	2,825,500.00
Estimated value of stations, buildings, and fixtures.....	850,000.00
Estimated value of all other property, including investments in stocks and bonds of other corporations.....	250,000.00
Estimated value of property per mile of road (635.96 miles).....	15,899.73

NOTE.—This company operates the Iowa Southern & Missouri Northern Railroad under lease. The capital stock of that corporation, amounting to \$5,245,600.00, is held in trust for the stockholders of this company.

DEBT.

Funded debt, as follows:

First mortgage bonds (due 1917, bear interest at 6 per cent., which is payable semi-annually) amount.....	\$*9,000,000.00
Income or other mortgage bonds (due 1895, bear interest at 6 per cent., which is payable semi-annually,) amount..	1,000,000.00
Total amount of funded debt..	\$10,000,000.00
Amount received from the same in cash about.... (\$6,012,000.00)	
Amount received from the same in property. ....( 3,888,000.00)	
Unfunded debt incurred in any manner and how..	None.
Bonds of Chicago & Southwestern R'y, as shown below.....	5,000,000.00
Other debts,—current credit balances, etc.....	392,874.98
Total debt liabilities.....	\$15,392,874.98
Amount of debt liabilities per mile of road (1,003.20 miles,).....	15,343.76
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same. Chicago & Southwestern Railway Co. Bonds—principal, \$5,000,000.00 and interest at 7 per cent., guaranteed by C., R. I. & P. R. R. Co.	

COST OF ROAD AND EQUIPMENT.

Construction of Road, and Branches (not reported separately), Built by Company.

Total cost of construction and equipment of road and branches given below. Company has no data by which the cost of right-of-way, equipment, etc., can be separately determined, as all such details were destroyed by fire in 1871.

Total cost of road and equipment, including estimated cost of Iowa Southern & Missouri Northern R. R.....	\$42,396,885.81
Average cost of same per mile.....	42,270.07
Proportion of same for Iowa.....	26,387,091.20

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line extension or alteration of road.....	} \$ 58,328.65
Branches, extension or alteration of road, specifying each.....	
Double track extension.....	24,108.38
Passenger and freight stations, wood-sheds and water-stations...	13,029.77
Engine-houses, car-sheds and turn-tables.....	2,457.96
New locomotives.....	} Charged as equipment. 46,872.02
New snow-plows.....	
New passenger cars.....	
New mail and baggage cars.....	
New freight cars.....	
Machine-shops, machinery and tools.....	532.00
New fences.....	2,177.13
Any other expenditures charged to property account, specifying same. Masonry and bridge abutments, extra cost of iron over wooden bridges, and engineering.....	19,778.00
Total.....	\$167,283.91

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are

*Total amount when all the 7 per cent. bonds are exchanged.

RETURNS OF COMPANIES.

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the cost of these improvements charged to repairs or construction, and the reasons therefor. Steel rails wholly charged to repairs; reducing grades and ballasting track charged to construction account. In replacing wooden bridges by stone and iron structures the excess in cost of such iron or stone structures over wooden has been charged to construction account.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

		PASSENGERS.	FREIGHT.
July,	1877.....	\$ 144,957.36	\$ 415,793.77
August,	1877.....	154,268.12	557,280.73
September,	1877.....	187,279.22	572,590.74
October,	1877.....	182,077.39	589,400.91
November,	1877.....	141,984.50	482,217.11
December,	1877.....	141,063.60	371,544.62
January,	1878.....	134,268.13	452,552.36
February,	1878.....	131,108.51	446,946.51
March,	1878.....	164,502.04	535,942.49
April,	1878.....	141,929.26	531,056.01
May,	1878.....	137,066.02	585,457.75
June,	1878.....	146,453.93	439,057.66
Totals.....		\$ 1,806,956.08	\$ 5,979,840.66

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	MISCELLANEOUS.
July,	1877.....	\$ 12,563.60	\$ 9,100.00	\$ 22,483.34
August,	1877.....	12,563.60	9,450.00	21,035.54
September,	1877.....	12,563.60	8,750.00	17,093.40
October,	1877.....	12,563.60	9,450.00	21,555.83
November,	1877.....	12,563.60	9,100.00	15,697.76
December,	1877.....	12,563.60	9,100.00	17,811.03
January,	1878.....	12,563.60	9,450.00	24,761.42
February,	1878.....	12,563.60	8,400.00	18,159.20
March,	1878.....	12,563.60	9,100.00	15,683.05
April,	1878.....	12,563.60	9,100.00	15,379.25
May,	1878.....	12,563.60	9,450.00	18,400.57
June,	1878.....	12,563.60	8,750.00	11,846.21
Totals.....		\$150,763.20	\$ 109,200.00	\$ 219,906.60

Recapitulation of Earnings.

Receipts from passengers.....	\$	1,806,956.08
Receipts for express.....		109,200.00
Receipts for mails.....		150,763.20
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Total receipts from passenger trains.....	\$	2,066,918.28
Receipts from passenger trains, per train mile run, [1,396,587 miles].....	\$	1.29
Receipts from freight.....		5,979,840.66
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Total receipts from freight trains.....		\$5,979,840.66
Receipts from freight trains, per train mile run, [4,533,266 miles].....	\$	1.32
Receipts from miscellaneous sources.....		219,906.60
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Total earnings.....		\$8,266,666.54
Proportion for Iowa.....	\$4,998,933.72	
Earnings per mile of road operated, [1,032.28 miles]..		8,008.16
Per train mile, for passenger, freight, and mixed trains, [5,959,084 miles]		1.38

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? Have not.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.*Class 1.—Maintenance of Way and Buildings (charged to operating expenses).*

Repairs of track—labor and supplies, (exclusive of new rails)....	\$	746,679.02
Repairs of bridges—labor and supplies.....		87,161.83
Repairs of fences—labor and supplies.....		21,781.56
Repairs of buildings—stations and water-tanks, etc.....		68,757.83
Repairs of telegraph.....		8,145.83
New rails, deducting old rails sold.....		213,613.13
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Total.....	\$	1,146,139.20

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives—labor and supplies.....		263,745.67
Repairs of cars—labor and supplies.....		381,621.28
Repairs of machinery and tools—labor and supplies.....		12,943.01
<hr/>		
Total.....	\$	658,309.96

Class 3.—Conducting Transportation.

Fuel.....	\$	464,904.59
Oil, waste, and lights.....		59,643.67
Wages of employes—conductors, enginemen, brakemen, station- men (all grades), and clerks.....		1,274,892.13
Miscellaneous train and station supplies, expenses.....		64,998.76
Loss and damage of goods.....		19,709.29
Injuries to persons.....		51,469.25
Damages for stock killed.....	}	26,424.64
Damages to property, including damages by fire.....		
Hire of cars.....		64,817.32
Legal expenses.....		33,172.13
All other expenses chargeable to this account.....		124,950.48
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Total.....	\$	2,214,982.26

Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 47,300.00
Taxes in Iowa.....	118,677.95
Taxes in other States.....	181,574.83
Advertising, printing, and stationery.....	41,220.77
Total.....	\$ 338,773.55

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4)	\$4,358,204.97
Proportion for Iowa	\$2,636,054.62
Per mile of road operated.....	4,222.89
Per train mile of passenger, freight, and mixed trains, 5,959,084 miles, \$0.73.	
Expense of running and management of passenger trains, as per class 3.....	553,745.56
Expense of running and management of passenger trains, per train mile, 40c.	
Expense of running and management of freight trains, as per class 3	1,594,787.23
Expense of running and management of freight trains per train mile, 35c.	
Percentage of expenses to earnings, 52.73.	
Net earnings per train mile, 6,516,901 miles, \$0.60.	

GENERAL RECAPITULATION.

Total earnings.....	8,266,666.54
Receipts during the year.....	8,266,666.54
Operating expenses	4,358,204.97
Net earnings—earnings above operating expenses.....	3,908,461.57
Total receipts above operating expenses	3,908,461.57
Percentage of net earnings to stock and debt, \$9 39.	
Percentage of net earnings to cost of road and equipment, \$9.22.	

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year.....	1,004,545.00
Total interest liability for the year.....	1,004,545.00
Receipts above operating expenses and interest.....	2,903,916.57
Amount paid during the year for permanent improvements, and charged to cost of road	167,283.91
Amount paid during the year for permanent improvements, and charged to operating expenses	
Floating debt liquidated during the year. No floating debt.	
Dividends declared, 8 per cent. for the year, amount.....	1,678,400.00
Date of last dividend declared, May 1, 1878.	
Balance for the year, or surplus.....	1,058,232.66
Surplus at the commencement of the year	6,371,853.63
Total surplus	7,430,086.29

State in what does the surplus consist—if moneys, where are they deposited; if securities, what are they?

\$2,732,120.83 of surplus has been absorbed in construction and improvement of road.

1,347,992.59 of surplus has been absorbed in cash, materials, or balances due from other roads.

3,349,972.87 of surplus has been absorbed in capital stock of other railroads, mostly Iowa Southern & Missouri Northern Railroad, operated by this company.

\$7,430,086.29

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

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Cost of road and equipment, including branches.....	\$33,710,629.44
Pacific Hotel, and other bonds, charged to suspended debt acct..	557,148.99
Capital stock in connecting roads	4,932,653.19
Construction repairs account	9,441.09
Salaries of agents and clerks.....	27,491.54
Books, printing, and stationery.....	2,822.19
Station-house expenses.....	7,441.58
Labor of handling freight, watchmen, etc.....	28,298.71
Conductors, baggagemen, and brakemen	21,941.64
Engineers, firemen, and wipers.....	34,896.86
Fuel account	40,716.96
Oil, tallow, and waste.....	5,217.11
Loss and damage of goods and baggage.....	1,248.33
Damages for injuries to persons	5.00
Taxes on real estate	2,852.03
Contingent account	10,089.29
Legal expenses.....	792.79
Repairs of engines and tenders.....	25,533.22
Repairs of cars.....	40,162.04
Tools and machinery in shops	1,168.68
Repairs of roadway and track	111,175.07
Cost of iron for repairs, and renewal of rails	60,577.78
Repairs of fences and gates.....	2,583.30
Repairs of bridges and draws.....	5,761.13
Repairs of buildings and fixtures	4,411.13
Damages for cattle killed, and damage by fire	1,500.48
Repairs of telegraph	787.35
Missouri river bridge tolls	5,744.82
Dining-car expenses.....	2,969.16
Car service account	8,223.68
Cash in New York Deposit Bank	123,409.35
Deposit to pay coupons.....	5,105.47
Loans made on collateral security.....	1,073,597.00
Bonds of this company on hand.....	430,000.00
Totals.....	\$41,296,396.40

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Suspended debt account.....	\$ 557,148.99
Interest received on loans.....	9,903.48
Outstanding scrip convertible into stock.....	200.00
Profit and loss account.....	7,430,086.29
Amount due local treasurer in Chicago.....	185,119.73
Six per cent. mortgage bonds outstanding.....	9,475,000.00
Amount due income bond sinking fund.....	3,024.38
Capital stock account.....	20,979,800.00
Due commissioners of sinking fund.....	778,423.50
Suspense account.....	6,641.44
Six per cent. income bonds outstanding.....	784,000.00
Fractional agreements convertible into bonds outstanding.....	100.00
Profit in exchanging six per cent. mortgage bonds for income bonds.....	460.00
Interest on bonds due July 1st.....	276,455.47
Seven per cent. mortgage bonds outstanding.....	100,000.00
Receipts from passengers.....	141,929.26
Receipts from freight.....	531,056.01
Receipts from mails.....	12,563.60
Receipts from other sources.....	24,479.25
Totals.....	\$41,296,396.40

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use :

From Chicago to Council Bluffs, June, 1869.

From Washington to Knoxville, December, 1876.

From Washington to Leavenworth, October, 1871.

Length of main line of road completed from Chicago to

Council Bluffs..... 500.45 miles.

Length of main line of road completed in Iowa 318.25 miles.

Length of main line of road completed in Illinois..... 182.20 miles.

Length of double track on main line..... 66.75 miles.

Branches owned by company, viz :

Oskaloosa, length..... 128.00 miles.

South Chicago, length..... 7.51 miles.

Total length of branches owned by company..... 135.51 miles.

Total length of branches owned by company in Iowa 128.00 miles.

Total length of branches owned by company in Illinois..... 7.51 miles.

Total length of road belonging to this company..... 635.96 miles.

Aggregate length of sidings and other tracks not above enumerated..... 163.40 miles.

Same in Iowa..... 89.70 miles.

Aggregate length of tracks belonging to this company computed as single track..... 866.11 miles.

Same in Iowa..... 538.95 miles.

Gauge of track..... 4 feet, 8½ inches.

Total length of tracks belonging to this company laid with steel rails, [weights per yard, 60 pounds]..... 470.00 miles.

Total length of tracks belonging to this company laid with iron rails, [weights per yard, 58 pounds]..... 396.11 miles.

Roads belonging to other Companies, operated by this Company, under Lease or Contract.

Peoria & Bureau Valley Railroad, *length..... 46.72

Iowa Southern & Missouri Northern, from Washington, Iowa, to Leavenworth, Kansas, and from Des Moines, Iowa, to Indianola and Winterset, Iowa 318.35

Atchison Branch (C. & S. W. Ry.) 29.08

Total length of above roads 394.15

Total length of above roads in Iowa 177.98

in Illinois 46.72

in Missouri..... 169.45

in Kansas 2.17

Total miles of road operated by this company..... 1,032.23

Total miles of road operated by this company in Iowa..... 624.23

Number of Bridges and Trestles on Line in Iowa.

Wooden bridges, number of, 75; aggregate length, feet..... 10,314

Stone bridges, number of, 83; aggregate length, feet..... 1,172

Iron bridges, number of, 10; aggregate length, feet 3,505

Wooden trestles, number of, 812; aggregate length, feet..... 84,264

Culverts, number of Unknown.

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	C Z	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
In Iowa.....	1	Howe Truss.....	Wood.....	110	1877
In Iowa.....	7	Arches.....	Stone.....	72	1877 and 1878
In Iowa.....	68	Trestle and Pile.....	Wood.....	8,543	1877 and 1878

* Length in all cases given in miles and decimal.

Crossings.

What railroads cross your road at grade in this State, and at what locality?	
Burlington, Cedar Rapids & Northern Railroad at West Liberty and Columbus Junction.	
Central of Iowa Railroad at Grinnell.	
Keokuk & Des Moines Railroad near Oskaloosa.	
Des Moines and Fort Dodge Railroad at Viley Junction.	
Chicago, Burlington & Quincy Railroad at Council Bluffs.	
What railroads cross your road either over or under your grade in this State, and where?	
Central of Iowa Railroad near Oskaloosa.	
Davenport & Northwestern Railroad at Davenport.	
Number of crossings of highways at grade in this State without protection.....	496
Number of crossings of highways at grade in this State at which there are gates or flagmen	10
Number of crossings of highways over railroad	21
Number of crossings of highways under railroad	29
Number of highway bridges 18 feet above track	21
Number of highway bridges less than 18 feet above track	1

What regulations govern your employes in regard to crossings of other railroads, and are they found to be sufficient? All trains or engines are required to come to a full stop before crossing another railroad at grade.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Engineers are required to ring bell or sound whistle eighty rods before coming to a highway, and continue to ring bell till the crossing is passed.

Stations.

Number of stations.....	166
Same in Iowa	97

Employees.

Number of persons regularly employed on all roads operated by company, including officials.....	5,809
Same in Iowa	2,028

Fencing.

How many miles of fencing have you on your road in Iowa?	
Estimated at	1,100 miles.
How many miles of fencing have you built during the year?	
About.....	3 miles.
What was the average cost per rod ?	\$1.00 to \$1.25

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

Twenty and 84-100 miles in Mahaska county; twenty-four and 88-100 miles in Marion county.

Aggregate amount, 45 and 70-100 miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender.....	185
Number of locomotives of more than 20 tons weight, exclusive of tender.....	43
Number of locomotives of more than 10 tons weight, exclusive of tender.....	1
Number of passenger cars, 8-wheel.....	91
Number of express and baggage cars, and mail-cars.....	32
Number of box freight cars.....	2,543
Number of stock cars.....	654
Number of coal cars.....	1,000
Number of conductors' way cars.....	86
Other cars as follows: Hand-cars, push-cars, wrecking-cars..	315
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used. Between 35 and 37 ton engines.....	218.8 tons.
Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power or weight—give the weight of engine generally used. Six to ten cars. Weight of engine	30 to 35 tons.
Number of locomotives equipped with train-brake.....	44
Number of passenger cars and baggage cars equipped with train-brake.....	113
What kind of train-brake is in use on your road? Westinghouse Air-Brake.	
Number of passenger cars with Miller platform and buffer..	91
Number of passenger cars with any other platform and buffer.....	32

TELEGRAPHS.

Miles of telegraph on line operated by company	1,014
Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations.....	80
Number of telegraph stations operated by company.....	31
Number of telegraph stations operated jointly by rail and telegraph companies.....	78

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	1,396,587
Miles run by freight and mixed trains.....	4,533,266
Total mileage of passenger, freight and mixed trains.....	5,929,853
Miles run by construction and other trains.....	557,817
Total train miles run.....	6,487,670
Miles run by rented cars.....	12,642,309
Total number of passengers carried	1,547,814
Total passenger mileage, or passengers carried one mile.....	61,270,208
Average amount received from each passenger	\$1.17
Average distance traveled by each passenger—miles.....	40
Total tons of freight carried.....	1,768,118
Total freight mileage, or tons carried one mile.	35,259,086
Highest rate of fare per mile, for any distance in Iowa.....	\$.03
Lowest rate of fare per mile, for any distance in Iowa, (single fare).....	.02
Average rate of fare per mile, for all passengers in Iowa....	.02.94
Average rate received per mile, per ton, for all freight carried in Iowa.....	.01.5
Average number of cars in passenger trains, including baggage-cars.	

Average number of cars in freight trains.....	18
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers...	150 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	220 tons.
Rate of speed of passenger and express trains, including stops.....	25 miles.
Rate of speed of freight trains, including stops.....	12 miles.

Tonnage of Articles Transported.

	TONS.	PER CENT.
Grain.....	422,285	24
Flour.....	19,429	1
Provisions (beef, pork, lard, etc.).....	20,226	1
Animals.....	181,871	10
Other agricultural products.....	19,913	1
Lumber and forest products.....	263,901	15
Coal.....	251,387	14
Plaster.....	19,986	1
Salt.....	27,396	2
Petroleum.....	1,683	...
Railroad iron—iron and steel rails, pig and bloom iron, and other iron and castings.....	33,559	2
Ores.....	21,793	1
Stone and brick.....	36,657	2
Manufactures—articles shipped from point of production....	21,672	1
Merchandise and other articles, not enumerated above.....	426,360	25
Total tons carried.....	1,768,118	100

ADDITIONAL QUESTIONS.

Express Companies.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company pays a sum equal to double first class rates on a specified weight daily. Cars furnished by railroad company, and hauled on passenger trains. Freight received from and delivered into cars by express company.

Transportation Companies.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or order of transportation, and if so, in what particular? Cars of the Red, Blue, Empire, Union, and other lines, are run on the road. Freight pays tariff rates, and company allows usual car mileage. No preference is given in speed or order of transportation.

What amount have you paid other corporations, car loaning, companies [stock companies], or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each? Usual freight car mileage of 4 cents per mile, per car, paid for all cars belonging to other railroads or transportation companies. Total amount paid, \$94,817.32.

Sleeping-Cars.

Do sleeping, parlor, or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping and dining-cars are owned and run by this company, for which we charge \$1.50 per night extra for each double berth in sleeping-car, and 75c. each for full meal in dining-car.

United States Mail.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? \$150,763.20, based on weight of mails.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants. 550,193 51-100.

State the number of acres yet to inure to your company from Congressional grants. Uncertain, but small.

State the average price at which these lands are offered for sale by the company. About \$8.

State the average price at which these lands have been sold or contracted by the company. \$7.50.

State the number of acres sold. 251,764 65-100.

State the amount received from sales, including bills receivable. \$1,907,838.38.

State the amount received from outstanding contracts. Included above.

State the amount received from forfeited contracts (including interest on deferred payments received by the company.) \$3,538.60.

State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1878. \$1,446,564.70.

Lands—State or Swamp-Land Grant.

State the number of acres of swamp-lands received from counties. None.

Summary.

Total amount of lands received by company.....	550,193.51 acres.
Total amount of lands sold by company	251,764.65 acres.
Total amount of lands contracted by company. Included above.	
Cash payments from sales, contracts, forfeited contracts (including interest on deferred payments received by the company.....)	\$1,446,564.70
State the value of donations of right of way and station grounds to your company. Estimated at.....	25,000.00
State the value of donations of other real estate to your company. Estimated at	15,000.00

ACCIDENTS TO PERSONS IN IOWA.

DATE. 1877.	NAME OF PERSON.	OCCUPATION.	LOCATION.	CAUSE OF ACCIDENT AND NATURE OF INJURY.	REMARKS.
July 23	James Langdon	Laborer	Two and a half miles east of Kellogg	Jumping from train, fracture	Carelessness.
Aug. 12	Chris. Smith	Citizen	Perlee	Crawling under train, fracture	Carelessness.
Aug. 13	James Fisher	Passenger	Wilton	Standing on track, killed	Carelessness.
Aug. 20	Mrs. E. Babcock	Passenger	Altoona	Culvert washed away, scalded	Providential
Aug. 20	James Baker	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	F. B. Baker	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	George Berry	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	John K. Bolt	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	Miss Alice Bolt	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	John Breese	Passenger	Altoona	Culvert washed away, scalded	Providential
Aug. 20	D. A. Bronson	Passenger	Altoona	Culvert washed away, scalded	Providential
Aug. 20	C. P. Caldwell	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	D. Campbell	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	M. Cohen	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	D. C. Colvin	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	Mrs. Wm. Cron	Passenger	Altoona	Culvert washed away, scalded	Providential
Aug. 20	Thomas Donahue	Passenger	Altoona	Culvert washed away, scalded	Providential
Aug. 20	E. D. Dunne	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	J. S. Engson	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	J. H. Flowers	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	J. L. Graham	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	Wm. Gunning	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	H. Harrington	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	W. Y. Hume	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	A. Mack	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	D. Morgan	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	John Pural	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	H. Jennings	Engineer	Altoona	Culvert washed away, wounded	Providential
Aug. 20	W. Lakestraw	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	Geo. Rockwell	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	L. S. Spencer	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	J. Spring	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	G. W. Sprulock	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	Mrs. D. A. Stebbins	Passenger	Altoona	Culvert washed away, killed	Providential
Aug. 20	Charles Thompson	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 20	B. H. Trucks	Fireman	Altoona	Culvert washed away, wounded	Providential

Aug. 29	A. S. West	Passenger	Altoona	Culvert washed away, wounded	Providential
Aug. 30	Miss Kate Foley	Hand car	Marne	Deraiment of hand car, wounded	Accidental
Sept. 8	Charles Taylor	Brakeman	Booneville	Coupling cars, wounded	Carelessness
Sept. 10	Geo. Morris	Citizen	Des Moines	Getting on train, killed	Carelessness
Sept. 13	Geo. Looby	Laborer	Des Moines	Fell off car in motion, killed	Accidental
Sept. 17	E. M. Woodin	Brakeman	Belknap	Getting off cars in motion, wounded	Carelessness
Sept. 18	Reutin Thode	Brakeman	Casey	Fell off tender, wounded	Carelessness
Sept. 23	Cavan Brophy	Section boss	Fairfield	Collision hand-car and engine, killed	Carelessness
Sept. 25	Barney Torani	Laborer	Davenport	Timber slipped in loading, wounded	Accidental
Sept. 26	Richard Wheeler	Laborer	Muscatine	Timber slipped in loading, wounded	Accidental
Sept. 28	C. McDonald	Citizen	Iowa City	Getting on train, wounded	Carelessness
Oct. 5	Andrew Lece	Brakeman	Wilton	Coupling cars, wounded	Carelessness
Oct. 9	J. B. Ackley	Brakeman	Libertyville	Fell off flat-car, wounded	Carelessness
Oct. 16	Caleb Hague	Brakeman	Wilton	Slipped in jumping, killed	Carelessness
Oct. 18	M. Pelton	Brakeman	Wilton	Coupling cars, wounded	Accidental
Oct. 23	R. Cunningham	Laborer	Kellogg	Earth caved in, wounded	Accidental
Oct. 25	J. F. Ruval	Laborer	Unionville	Falling of tie, wounded	Accidental
Nov. 5	W. N. Orville	Switchman	Council Bluffs	Coupling cars, wounded	Carelessness
Nov. 8	L. Matthews	Passenger	Grinnell	Coupling cars, wounded	Accidental
Nov. 10	G. Chamberlin	Switchman	Council Bluffs	Coupling cars, wounded	Carelessness
Nov. 13	J. M. Buchanan	Laborer	Carlisle	Deraiment of hand car, wounded	Accidental
Nov. 21	Albert Stafford	Conductor	Neola	Deraiment of caboose, wounded	Accidental
Nov. 24	D. Harrigan	Citizen	Des Moines	Getting on train, wounded	Carelessness
Nov. 27	F. Shilling	Brakeman	Lineville	Deraiment of car, wounded	Carelessness
Dec. 1	John Donahue	Laborer	Des Moines	Getting on engine, wounded	Accidental
Dec. 3	C. P. Haggerty	Conductor	P. Pailn	Coupling cars, wounded	Accidental
Dec. 4	F. Balrd	Brakeman	Antia	Coupling cars, wounded	Accidental
Dec. 7	G. C. Chase	Switchman	Council Bluffs	Jumping on cars, wounded	Carelessness
Dec. 15	Wm. Dodd	Brakeman	Belknap	Coupling cars, wounded	Carelessness
Dec. 17	John Cleary	Brakeman	Oskaloosa	Coupling cars, wounded	Accidental
Dec. 18	Wm. Riley	Laborer	Unionville	Collision of trains, wounded	Accidental
Dec. 21	H. Graham	Conductor	Homestead	Unloading rails, wounded	Accidental
Dec. 24				Coupling cars, wounded	Accidental
1878					
Jan. 6	R. Harrigan	Brakeman	Ononwa	Coupling cars, wounded	Accidents
Jan. 11	F. Woodrow	Clerk	Des Moines	Handling freight, wounded	Accidental
Jan. 13	Thos. Livingston	Passenger	Iowa City	Leaving caboose in dark, wounded	Accidental
Jan. 18	Wm. Quinn	Laborer	Washington	Injured by a pick, wounded	Accidental
Jan. 20	Wm. L. Chase	Switchman	Brooklyn	Coupling cars, wounded	Carelessness
Jan. 21	F. Hinchcliffe	Carpenter	Iowa City	Working on bridge, wounded	Carelessness
Feb. 8	E. Hoffman	Laborer	West Chester	Getting on train, wounded	Carelessness
Feb. 9	R. C. Robinson	Citizen	Earlham	Walking on track, wounded	Carelessness
Feb. 20	Thos. Casey	Brakeman	Neola	Coupling cars, wounded	Accidental
Feb. 27	F. Lemon	Brakeman	Atlantic	Setting brake, wounded	Accidental
Mar. 1	O. R. Mann	Brakeman	Des Moines	Coupling cars, wounded	Carelessness
Mar. 1	B. Faulhaber	Citizen	Muscatine	Walking on track, wounded	Carelessness
April 1	Geo. McGill	Brakeman	Guthrie	Coupling cars, wounded	Accidental
April 4	James Hoey	Brakeman	Davenport	Coupling cars, wounded	Accidental
April 9	A. McBride	Yard-master	Des Moines	Coupling cars, wounded	Accidental
April 13	J. Hair Krooter	Section hand	Grinnell	Boarding hand car, wounded	Carelessness

ACCIDENTS TO PERSONS IN IOWA—CONTINUED.

DATE, 1878.	NAME OF PERSON.	OCCUPATION.	LOCATION.	CAUSE OF ACCIDENT AND NATURE OF INJURY.	REMARKS.
April 23...	Flora Bradley.....	Passenger.....	Summerset Junction.....	Coupling of cars, wounded.....	Accidental.....
April 24...	A. Emerson.....	Citizen.....	Anita.....	Boarding freight cars, wounded.....	Carelessness.....
April 25...	Thomas Egan.....	Laborer.....	Grindell.....	Knocked down by earth, wounded.....	Accidental.....
April 30...	Wm. Bradley.....	Citizen.....	Des Moines.....	Crossing track at night, wounded.....	Accidental.....
May 22...	Wm. Halsted.....	Brakeman.....	Anita.....	Coupling cars, wounded.....	Accidental.....
May 29...	Wm. Goliff.....	Brakeman.....	Florida.....	Derailment of engine, wounded.....	Accidental.....
June 6...	J. H. Berry.....	Brakeman.....	Wesley.....	Struck by bridge, wounded.....	Carelessness.....
June 8...	J. McKay.....	Fireman.....	Washington.....	Coupling cars, wounded.....	Accidental.....
June 15...	L. Kindelberg.....	Fireman.....	Onawa.....	Fell off engine, wounded.....	Carelessness.....
June 20...	R. Wareham.....	Roller Maker.....	Squaw.....	Repairing engine, wounded.....	Accidental.....
June 22...	H. Rolz.....	Passenger.....	Harper.....	Boarding train, wounded.....	Carelessness.....
June 25...	Wm. McKee.....	Section hand.....	Victor.....	Fell off hand car, wounded.....	Carelessness.....

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from causes beyond their control.....	16	
misconduct or want of caution.....	0	
Employees—from causes beyond their control	3	
misconduct or want of caution.....	1	4
Others—at stations and highway crossings	1	
stealing rides	0	
trespassing, on track, etc.....	0	1
Injured — Passengers — from causes beyond their control.....	22	
misconduct or want of caution	2	24
Employees—from causes beyond their control	20	
misconduct or want of caution	18	47
Others—at stations and highway crossings.....	2	
stealing rides.....	2	
trespassing, on track, etc.....	3	7
		Total killed... 21
		Total injured 78

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Hugh Riddle, Chicago.
 Vice-President, David Dows, New York.
 Secretary and Treasurer, Francis H. Tows, New York.
 Local Treasurer, W. G. Purdy, Chicago.
 General Superintendent, A. Kimball, Davenport.
 Assistant General Superintendent, S. Manvel, Chicago.
 Division Superintendents, H. F. Royce, Des Moines; Geo. F. Walker, Trenton, Mo.
 Freight Traffic Manager, J. T. Sanford.
 Superintendent of Telegraph, A. R. Swift.
 Auditor, C. F. Jilson.
 General Passenger Agent, A. M. Smith.
 General Freight Agent, W. M. Sage.
 General Solicitor, T. F. Withrow.
 General Ticket Agent, E. St. John.

NAMES OF DIRECTORS WITH RESIDENCE.

David Dows, New York.
 Francis H. Tows, New York.
 A. G. Dulman, New York.
 Chas. R. Marvin, New York.
 Sidney Dillon, New York.
 Jay Gould, New York.
 R. P. Flower, New York.
 Benj. Brewster, New York.
 F. L. Ames, North Easton, Massachusetts.
 W. L. Scott, Erie Pennsylvania.
 Hugh Riddle, Chicago.
 H. H. Porter, Chicago.
 Ransom R. Cable, Rock Island.
 General offices at Chicago.
 Date of annual meeting of stockholders, first Wednesday in June, each year.
 Fiscal year of the company closes March 31st.

STATE OF ILLINOIS, }
County of Cook. }

Hugh Riddle, President, and W. G. Purdy, Local Treasurer of the Chicago, Rock Island & Pacific Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

(Signed,)

HUGH RIDDLE.
W. G. PURDY.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 28th day of September, A. D., 1878.

J. R. HAMMOND,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 30th day of September, 1878.

REPORT

OF THE

CHICAGO, CLINTON, DUBUQUE & MINNESOTA RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	6,156,600.00
Par value of shares	\$100	
Capital stock paid in common	All.	
Capital stock paid in preferred, and conditions of preference.....	None.	

DEBT.

Total amount of funded debt.....	None.	
Unfunded debt incurred for construction.....		280,334.53
Unfunded debt incurred in any other manner, and how?	None.	
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same.....	None.	

COST OF ROAD AND EQUIPMENT.

Construction of Road and Branches (not reported separately,) built by Company.

Grading and masonry.....	\$	1,813,547.69
Bridging.....		601,266.05
Superstructure, including rails.....		2,096,437.11
Land, land damages, and fences		265,352.69
Passenger and freight stations, wood and coal sheds, and water stations.....		91,275.83
Engine-houses, car-sheds, turn-tables and machine-shops.....		330,000.00
Interest paid during construction, discount, etc.....		485,771.46
Engineering, agencies, salaries, and other expenses during construction.....		120,563.75
All other items charged to construction not enumerated above..		322,124.99
Total expended for construction	\$	6,116,339.42
Average cost of construction per mile of road (not including sidings) [— miles].....		29,405.48

Cost of Equipment.

Locomotives	\$ 122,000.00
Passenger, mail, and baggage cars.....	54,889.74
Freight and other cars.....	372,890.00
Total for equipment.....	\$ 549,769.74
Average cost of equipment per mile of road operated by company in this State.....	2,643.12
Proportion of cost of equipment for Iowa	453,966.05

Cost of Road and Equipment.

Total cost of road and equipment	\$ 6,666,109.16
Average cost of same per mile	32,048.60
Proportion of same for Iowa.....	5,868,109.02

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line extension or alteration of road	None.
Branches extension or alteration of road, specifying each, Volga Valley Branch, 30 miles	\$ 280,166.91
Land	1,770.00
Passenger and freight stations, wood-sheds and water-stations...	2,100.00
Any other expenditures charged to property account, specifying same, iron bridges.....	8,456.56
Total.....	\$ 292,493.47

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1877	\$3,538.37	\$ 8,631.39	\$12,169.76
August, 1877.....	4,509.25	10,216.52	14,725.77
September, 1877.....	4,012.19	11,579.20	15,591.39
October, 1877.....	4,170.39	10,776.63	14,947.02
November, 1877.....	3,718.87	9,886.83	13,605.70
December, 1877.....	2,733.44	8,254.45	10,987.49
January, 1878.....	2,368.39	7,453.20	9,821.59
February, 1878.....	3,702.72	8,027.40	11,730.12
March, 1878.....	3,070.07	9,648.77	12,718.84
April, 1878.....	2,600.52	8,455.45	11,055.97
May, 1878.....	3,195.16	7,960.90	11,156.06
June, 1878.....	2,770.97	8,560.85	11,331.82
Totals	\$40,390.34	\$109,451.19	\$149,841.53

RETURNS OF COMPANIES.

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FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1877	\$ 6,183.88	\$ 7,400.23	\$ 13,584.11
August, 1877	10,022.49	7,853.42	17,875.91
September, 1877	16,558.13	10,982.31	27,540.44
October, 1877	18,933.97	14,291.02	33,224.99
November, 1877	16,405.28	16,160.12	32,165.38
December, 1877	15,321.79	12,647.63	27,969.42
January, 1878	29,684.28	13,751.72	43,435.98
February, 1878	28,806.24	17,775.50	46,581.74
March, 1878	20,213.82	13,475.88	33,689.70
April, 1878	21,502.92	14,335.28	35,838.20
May, 1878	22,107.97	14,738.65	36,846.62
June, 1878	13,707.55	9,138.38	22,845.93
Totals	\$219,048.28	\$152,550.14	\$371,598.42

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	TRAIN RENT.
July, 1877	\$1,013.00	\$ 378.46	\$ 65.00
August, 1877	1,013.00	360.98	65.00
September, 1877	1,013.00	350.88	65.00
October, 1877	1,013.00	303.91	65.00
November, 1877	1,013.00	245.90	65.00
December, 1877	1,013.00	252.42	65.00
January, 1878	1,013.00	199.58	65.00
February, 1878	1,013.00	186.96	65.00
March, 1878	1,235.00	241.88	65.00
April, 1878	1,235.00	265.44	65.00
May, 1878	1,235.00	269.38	65.00
June, 1878	1,235.00	275.22	65.00
Totals	\$13,044.00	\$3,331.01	\$780.00

RECAPITULATION OF EARNINGS.

Receipts from local passengers.....	\$ 109,451.19
Receipts from through passengers.....	40,390.34
Receipts for express.....	3,231.01
Receipts for mails.....	13,044.00
<i>Total receipts from passenger trains.....</i>	<i>\$ 166,216.00</i>
Receipts from local freight.....	152,550.14
Receipts from through freight.....	219,048.28
<i>Total receipts from freight trains.....</i>	<i>\$ 371,598.42</i>
Receipts from miscellaneous sources.....	780.00
<i>Total earnings.....</i>	<i>\$ 538,594.96</i>
Proportion for Iowa.....	\$500,893.31
Earnings per mile of road operated (223 miles).....	2,415.22

Have you made any advance or reduction in freight since the enactment of Chapter 77, of the Laws of the Seventeenth General Assembly—if so, what percentage? No change.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor.....	}	\$ 78,987.69
Repairs of track—supplies (exclusive of new rails).....		
Repairs of bridges—labor and supplies.....		9,358.58
Repairs of fences—labor and supplies.....		913.68
Repairs of buildings,—stations and water-tanks, etc.....		1,877.25
Repairs of telegraph.....		726.56
All other expenditures chargeable to this account.....		
Total.....		\$91,663.76

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives.....	\$18,328.54
Repairs of cars.....	24,448.43
Total.....	\$42,776.97

Class 3.—Conducting Transportation.

Fuel.....	\$ 27,475.45
Oil, waste and lights.....	2,491.69
Wages of employes—conductors, enginemen, brakemen, stationmen (all grades) and clerks.....	65,354.30
Miscellaneous train and station supplies and expenses.....	555.72
Water supply.....	2,050.71
Telegraph operation.....	6,692.61
Loss and damage of goods.....	224.75
Injuries to persons; damage for stock killed, and damages to property, including damages by fire.....	3,699.66
All other expenses chargeable to this account, use of track, etc.....	7,964.54
Total	\$ 116,509.43

Class 4—General Expenses.

Salaries of the general officers of the company.....	\$ 6,300.00
General office expenses, including clerk hire, rent, fuel, lights, etc.....	12,445.14
Insurance.....	1,847.33
Taxes in Iowa.....	4,251.43
Taxes in other states.....	459.76
Advertising, printing and stationery.....	1,303.77
Total	\$ 26,697.43

Recapitulation of Expenses.

Total expenses of operating the road (embraced in class 1, 2, 3, and 4,)	\$277,647.59
Proportion for Iowa.....	\$246,521.34
Per mile of road operated	1,245.05
Percentage of expenses to earnings.....	51.55

GENERAL RECAPITULATION.

Total earnings	\$ 538,594.96
Total operating expenses.....	277,647.59
Net earnings—earnings above operating expenses.....	260,947.37

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Amount paid during the year for permanent improvements, and charged to cost of road.....	\$ 292,493.47
Amount paid during the year for permanent improvements, and charged to operating expenses.....	
Floating debt liquidated during the year.....	144,596.98

The Chicago, Clinton, Dubuque & Minnesota R. R. Co. was formed by consolidation of the Clinton & Dubuque R. R. Co. and the Dubuque & Minnesota R. R. Co., which had acquired possession of the Chicago, Clinton & Dubuque and Chicago, Dubuque & Minnesota Railroads, by foreclosure of the mortgage bonds.

The bonds have been retired and stock issued in the consolidated company in their place, as previously shown.

The balance sheet shows operations since March 1, 1878, the date of consolidation, and accounts transferred to the books of the consolidated company at that date.

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

Station agents.....	\$ 4,748.52
Material in store.....	7,309.34
Operating.....	121,775.32
U. S. Mails.....	3,904.53
Permanent improvement.....	12,206.49
Right-of-way.....	1,735.78
Old indebtedness.....	3,736.65
J. N. Denison, Treas.....	39,393.61
Constructing V. V. Branch.....	280,166.91
C., B. & Q. R. R. Co.....	364.61
W. & M. R. R. Co.....	4.09
Real estate.....	1,676.40
H. & W. D. H. R'y Co.....	5.44
C. & N. W. R'y Co.—general account.....	11.75
Interest account.....	4,646.52
Salt account.....	20.00
C. M. Carter, A. Tr.....	720.81
Total.....	\$ 482,426.77

CR.

Foreign ticket account.....	\$ 4,778.74
Wis. Valley R. R. Co.....	26.52
Tie account.....	258.34
Approved vouchers.....	20,552.53
Dubuque & Minn. R. R. Co.....	14,456.24
Unpaid rolls.....	731.71
Notes payable.....	280,334.53
Clinton & Dubuque R. R. Co.....	931.96
Western Union R. R. Co.....	7.58
Income account.....	160,348.62
Total.....	\$ 482,426.77

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From Dubuque to McGregor, Nov. 22, 1871.

From McGregor to Harper's Ferry, March 3, 1872.

From Harper's Ferry to La Crescent, Oct. 6, 1872.

From Dubuque to Clinton, Oct. 22, 1872.

Length of main line of road completed, from Clinton to La Crescent, miles..... 164.5

Length of main line of road completed in Iowa..... 139.6

Length of main line of road completed in Minnesota..... 24.9

Branches owned by company, viz:

Volga Valley Branch, Turkey River Junc. to Wadena, length..... 43.6

Total length of road belonging to this company..... 208.1

Aggregate length of sidings and other tracks not above enumerated... 17.6

Same in Iowa..... 15.94

Aggregate length of tracks belonging to this company computed as single track, miles..... 225.7

Same in Iowa, miles..... 199.14

Gauge of track..... 4 ft. 8½ in.

Total length of tracks belonging to this company laid with iron rails. [Weights per yard, 50 and 66 lbs.] All.

Roads Belonging to Other Companies, Operated by this Company, Under Lease or Contract, Trackage Arrangement.

Name, Description and length of each,

Illinois Central Railroad, length*..... .64

Sabula, Ackley & Dakota, Railroad..... 5.36

Iowa Midland Railway..... 7.50

Total length of above roads..... 13.50

Total miles of road operated by this company..... 221.60

Total miles of road operated by this company, in Iowa..... 196.50

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 34; aggregate length, feet..... 4,367

Stone bridges, number of, 245; aggregate length, feet..... 3,748

Stram Beam, number of, 28; aggregate length, feet..... 1,444

Wooden trestles, number of, 327; aggregate length, feet..... 32,887

Culverts and drains, number of, size over 2½x3 feet, 49.

BRIDGES BUILT WITHIN THE YEAR—REBUILT.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Maquoketa River.....	Howe Truss..	Combination.	169½	February, 1878.
Village Creek, Allamakee County.....	Howe Truss...	Combination.	142½	June, 1878.

* Length in all cases given in miles and decimals.

Crossings.

What railroads cross your road at grade in this state, and at what locality?
Chicago, Milwaukee & St. Paul, at North McGregor.

Chicago, Milwaukee & St. Paul, at McGregor.

What railroads cross your road either over or under your grade in this state?

None.

Number of crossings of highways at grade in this state without protection 76

Number of crossings of highways at grade in this state at which there are gates or flagmen None.

Number of crossings of highways over railroad 1

Number of crossings of highways under railroad 1

Number of highway bridges 18 feet above track 2

Number of highway bridges less than 18 feet above track None.

What regulations govern your employees in regard to the crossings of other railroads, and are they found to be sufficient? Trains stop 400 feet distant from crossing. Conductor and engineman must know track is clear. Yes.

What regulations govern your employees in regard to the crossings of public highways, and are these regulations found to be sufficient? One blast of the steam whistle and ringing of engine bell, one quarter mile distant from crossing, until crossing is passed. Yes.

Stations.

Number of stations 27

Same in Iowa 25

Employees.

Average number of persons regularly employed on all roads operated by company, including officials 485

Same in Iowa 475

Fencing.

How many miles of fencing have you on your road in Iowa? About 70 miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender 4

Number of locomotives of more than 20 tons weight, exclusive of tender 8

Number of passenger cars—8-wheel 9

Number of express and baggage cars 4

Number of box freight cars 196

Number of stock cars and combination 144

Number of platform cars 58

Number of coal cars 20

Number of conductors' way cars 4

Other cars as follows: Pile driver cars 2

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains— 570

570. Give the weight of engines generally used 33

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight— give the weight of engine generally used. Passenger engine 28 tons; cars 22

Number of locomotives equipped with train-brake 5

Number of passenger cars equipped with train-brake 9

What kind of train-brake is in use on your road? Westinghouse air brake.

Number of passenger cars with Miller platform and buffer 9

TELEGRAPHS.

Miles of telegraph on line operated by company.....	228.6
Number of telegraph offices in company's stations.....	31
Number of telegraph stations operated jointly by rail and telegraph companies	31

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	157,754
Miles run by freight trains.....	133 338
Miles run by mixed trains.....	22,500
Total mileage of passenger, freight and mixed trains.....	313,592
Miles run by construction and other trains.....	58,725
Total train miles run.....	372,317
Number of through passengers.....	14,940
Number of local passengers.....	72,632
Total number of passengers carried.....	87,572
Total passenger mileage, or passengers carried one mile.....	3,963,073
Average amount received from each passenger.....	1.71 1-10
Average distance traveled by each passenger—miles.....	44.38
Number of tons of through freight carried.....	99,621
Total mileage of through freight.....	6,010,194
Number of tons of local freight carried.....	136,232
Total mileage of local freight.....	8,567,155
Total tons of freight carried	235,853
Total freight mileage, or tons carried one mile.....	14,577,349
Highest rate of fare per mile for any distance.....	.04
Lowest rate of fare per mile for any distance—single fare.....	.02½
Average rate of fare per mile received for through passengers...	.03 54-100
Average rate of fare per mile received for local passengers.....	.03 87-100
Average rate of fare per mile for all passengers.....	.03 78-100
Average rate received per mile per ton for through freight.....	.03 47-100
Average rate received per mile per ton for local freight .....	.01 78-100
Average rate received per mile per ton for all freight carried....	.02 54-100
Rate of speed of passenger and express trains, including stops, miles per hour	18
Rate of speed of freight trains, including stops, miles per hour..	8

Tonnage of Articles Transported.

Grain	29,202
Flour	4,067
Provisions—beef, pork, lard, etc.....	1,689
Animals.....	5,265
Other agricultural products	3,228
Lumber and forest products	43,710
Coal.....	12,160
Salt	7,984
Petroleum—coal oil	316
Merchandise and other articles not enumerated above.....	128,234
Total tons carried.....	235,853

ADDITIONAL QUESTIONS.

What express companies run on your road? American Express Co.
What freight and transportation companies run on your road? None.

Sleeping-Cars.

Do sleeping, parlor, or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman Palace Car Co.'s sleeping-cars run between McGregor and Clinton in connection with the C. & N. W. Ry. for Chicago. One-half cent per mile additional fare charged by owners of car.

U. S. Mail.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? \$60 per mile per year.

ACCIDENTS TO PERSONS IN IOWA.

September 27, 1877—Philip Stempfer, a boy 15 years of age, was run over and killed by a freight train two and one-half miles south of Dubuque. He was lying in the middle of the track on a sharp curve, where he could not be seen soon enough to stop the train (which was running at a slow rate of speed) in time to prevent the accident. Appearances indicated that the boy had been foully dealt with, and placed in the middle of the track to cover up the deed. Verdict of the coroner's jury exonerated the company from all blame.

November 27, 1877—An unknown man, said to have been a tramp, attempted to get upon a moving freight train that was just leaving Turkey River station. He fell between the cars, and was killed. As he had bought no ticket it is supposed he intended to steal a ride. Coroner's jury attached no blame to the company, or its employees.

December 21, 1877—A young man named Smith attempted to get upon a freight train, running at the usual rate of speed, one mile north of Lansing. He fell, and the wheels passed over his legs, crushing them. He died from the effects of the injury.

March 14, 1878—Frank Sheridan, an employe of the road, in the capacity of freight train brakeman, while coupling cars at Lansing had the middle finger of his right hand crushed, rendering amputation of a part of the same necessary. This accident was the result of carelessness on his part in not observing the rules of the company in regard to coupling cars.

April 18, 1878—William Brick, aged 10 years, at Dubuque got upon the foot-board in front of the switch engine without the knowledge of the engineer, and in some way fell off while the engine was in motion. His right arm was run over and so badly crushed as to render amputation above the elbow necessary. No blame could be attached to the company or its employes.

RECAPITULATION OF ACCIDENTS.

Killed—Stealing rides.....	2	
Trespassing on track, etc.....	1—3	Total killed, 3
Injured—Employes—misconduct or want of caution ...	1	
Others—stealing rides.....	1—2	Total injured, 2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Hon. James F. Joy.
 Vice-President, Alpheus Hardy.
 Secretary, J. N. Denison.
 Treasurer, J. N. Denison.
 General Superintendent, F. O. Wyatt, Dubuque, Iowa.
 Assistant Superintendent, S. A. Wolcott, Dubuque, Iowa.
 Superintendent of Telegraph, E. P. Lyman, Dubuque, Iowa.
 Auditor, F. O. Wyatt, Dubuque, Iowa.
 General Passenger and Freight Agent, Joseph Chapman, Dubuque, Iowa.
 Attorneys, General and Local, Griffith & Knight, Dubuque, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Nath. Thayer, Boston, Massachusetts.
 Sidney Bartlett, Boston, Massachusetts.
 John A. Burnham, Boston, Massachusetts.
 H. H. Hunnewell, Boston, Massachusetts.
 John N. Denison, Boston, Massachusetts.
 Alpheus Hardy, Boston, Massachusetts.
 F. Bartlett, Boston, Massachusetts.
 James F. Joy, Detroit, Michigan.
 J. W. Brooks, Boston, Massachusetts.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, last Friday in February.

Fiscal year of the company, March 1st to March 1st.

STATE OF IOWA, }
 County of Dubuque. }

I, F. O. Wyatt, General Superintendent, of the Chicago, Clinton, Dubuque & Minnesota Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief.

Signed,

[L. S. OF R. R.]

F. O. WYATT,
 General Superintendent.

Subscribed and sworn to before me, this 27th day of September, A. D., 1878.

[L. S.]

E. P. LYMAN,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 30th day of September, 1878.

REPORT

OF THE

DAVENPORT & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 3,520,000.00
Par value of shares.....	\$ 100.00
Average price received per share, not marketable.....	
Number of stockholders at date of last election.....	29
Number of stockholders in Iowa at same date.....	19
Amount of full-paid stock held in Iowa.....	\$ 4,600.00
Capital stock authorized by vote of company, number of shares.....	35,200
Capital stock issued [number of shares 34,200] amount paid in...	

ASSETS—CORPORATE PROPERTY.

Estimated value of the road-bed, including rails and bridges, etc.....	\$ 587,691.66
Estimated value of rolling stock.....	73,310.00
Estimated value of stations, buildings, and fixtures.....	35,825.00
Total.....	\$ 696,826.66

DEBT.

Funded debt, as follows:

First mortgage bonds (due December 1, 1906, bear interest at 5 per cent., which is payable December 1 and June 1,) amount.....	\$ 1,710,000.00
Unfunded debt incurred for construction.....	147,725.58
Unfunded debt incurred for equipment.....	5,960.00
Unfunded debt incurred for real estate (right-of way).....	43,141.08

Total.....\$ 196,826.66

Other debts—current credit balances, etc—(see *General Balance Sheet*.)

COST OF ROAD AND EQUIPMENT.

The road, equipment, depot grounds, buildings, and appurtenances were purchased at Master's sale for \$500,000.00. An indebtedness of \$196,826.66 was incurred in extending the road into the city of Davenport. The general manager is unable to furnish the details asked for.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1877	\$ 366.14	\$ 5,798.95	\$ 6,165.09
August, 1877	618.76	5,292.72	5,911.48
September, 1877	556.08	6,159.63	6,715.71
October, 1877	540.55	5,954.85	6,495.40
November, 1877	387.78	4,932.41	5,320.19
December, 1877	473.33	6,048.17	6,521.50
January, 1878	444.98	5,168.88	5,613.86
February, 1878	556.84	4,985.08	5,541.92
March, 1878	562.44	5,768.31	6,330.75
April, 1878	455.78	4,250.34	4,706.12
May, 1878	527.17	4,245.60	4,772.77
June, 1878	478.4	4,573.54	5,052.02
Totals	\$ 5,968.33	\$ 63,178.48	\$ 69,146.81

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1877	\$ 2,189.01	\$ 4,919.18	\$ 7,098.19
August, 1877	3,792.34	5,060.63	8,852.97
September, 1877	5,234.53	6,910.62	12,145.45
October, 1877	5,344.11	8,508.51	13,852.62
November, 1877	4,899.99	7,655.71	12,555.70
December, 1877	7,010.36	6,103.68	13,114.04
January, 1878	10,159.00	5,931.62	16,090.62
February, 1878	7,410.19	4,866.87	12,277.06
March, 1878	5,998.90	7,585.32	13,584.22
April, 1878	4,813.58	5,607.53	10,421.11
May, 1878	7,462.49	6,174.50	13,636.99
June, 1878	5,414.19	4,229.61	9,643.80
Totals	\$ 69,728.69	\$ 73,544.08	\$ 143,272.77

RETURNS OF COMPANIES.

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FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCEL- LANEOUS.
July, 1877.....	\$ 625.53	\$ 252.48	\$ 1.70
August, 1877.....	625.53	290.25	7.00
September, 1877.....	625.53	254.17	5.00
October, 1877.....	625.53	237.57	6.15
November, 1877.....	625.53	211.35	5.00
December, 1877.....	625.53	227.35	24.80
January, 1878.....	625.53	212.63	.....
February, 1878.....	625.53	182.03	3.60
March, 1878.....	625.53	195.55	.....
April, 1878.....	625.53	193.82	10.73
May, 1878.....	625.53	193.80	.....
June, 1878.....	625.53	171.52	15.00
Totals.....	\$ 7,506.44	\$ 2,622.47	\$ 78.98

Recapitulation of Earnings.

Receipts from local passengers.....	\$ 63,178.48
Receipts from through passengers.....	5,968.33
Receipts for express.....	2,622.47
Receipts for mails.....	7,506.44
Total receipts from passenger trains.....	\$ 79,275.72
Receipts from local freight.....	73,544.08
Receipts from through freight.....	69,728.69
Total receipts from freight trains.....	\$ 143,272.77
Receipts from miscellaneous sources.....	78.98
Total earnings.....	\$ 222,627.47

Ordinary Expenses.

Advertising.....	\$ 81.65
Agencies—foreign, passenger.....	.....
Agencies—foreign, freight.....	.....
Maintenance of buildings.....	1,441.81
Maintenance of bridges.....	13,476.71
Maintenance of fences.....	115.14
Maintenance of telegraph.....	98.89
Maintenance of cars.....	13,993.68
Maintenance of motive power.....	15,601.41
Maintenance of road.....	47,073.45
Fuel and water station, expense and repairs.....	2,974.76
Engine houses, M. S. and T. T. Ex. and Rep.....	193.71
Station service.....	15,112.85
Train service.....	774.20
Telegraph service.....	1,342.99
Mail service.....	.....
Car rental.....	212.50
Track rent.....	2,250.40
Conductors, B. M., and brakemen.....	9,417.39
Engineers and firemen.....	12,845.21
Fuel consumed.....	16,017.88

Stock killed.....	\$ 1,548.05
Damage to persons and baggage.....	9.61
Loss and damage—freight.....	70.18
Legal expenses.....	1,858.75
General expenses.....	12,927.80
Printing and stationery.....	1,348.88
Freight earnings.....	
Passenger earnings.....	
Tools and machinery.....	1,458.08
Furniture and fixtures.....	
Taxes for 1876.....	11,770.85
Miscellaneous—insurance.....	413.69
Total operating expenses.....	\$ 184,430.52

Extraordinary Expenses.

Side tracks.....	194.68
Buildings and turn tables.....	818.34
Fencing and stock yards.....	2,221.37
Tools, machinery and fixtures.....	276.05
Right-of-way.....	670.82
Legal expenses.....	3,261.89
Extension account.....	1,345.68
Taxes for 1877.....	11,669.53
Total.....	\$ 20,458.36

GENERAL RECAPITULATION.

Total earnings.....	\$ 222,627.47
Total receipts during the year, ordinary.....	\$184,430.52
Total operating expenses, extraordinary.....	20,458.37
Net earnings—earnings above operating expenses.....	\$ 17,738.58

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

General property account.....	\$ 5,130,000.00
Extension account.....	196,826.66
August Rutten, Treasurer:	
Remitted him on account of tax and subscription.....	\$40,521.08
Extension account, right-of-way.....	3,966.67
Extraordinary expenses, legal.....	871.22
Operating expenses till June 30, 1878, 6 months.....	94,166.79
Extraordinary expenses till June 30, 1878, 6 mos.....	15,163.08
August Rutten, Treasurer, in account of taxes.....	5,000.00
Stock of material on hand.....	13,511.80
Due from United States Post-office department.....	\$ 1,965.11
Due from agents.....	17,477.08
Due from other railroads.....	1,439.21
Cash on hand.....	17,501.10
Total.....	\$ 5,521,409.80

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Cr.

First mortgage bonds.....	\$1,710,000.00	
Capital stock	3,420,000.00	\$ 5,130,000.00
Bills payable.....		196,826.66
City tax and individual subscriptions.*		
Collected from County Treasurer and on sub-		
scription	\$ 40,521.08	
Collected from Judge Grant and on subscription	4,837.89	45,358.97
Freight earnings till June 30, 1878, 6 months.....	\$ 75,653.80	
Passenger earnings till June 30, 1878, 6 months.....	32,017.44	
Express earnings till June 30, 1878, 6 months.....	1,149.35	
Mail earnings till June 30, 1878, 6 months.....	3,753.22	
Miscellaneous earnings till June 30, 1878, 6 months.	82.23	112,656.04
Due to other railroads.....		988.21
Unpaid vouchers and pay-rolls		24,485.21
Income account.....		11,094.71
Total.....		\$ 5,521,409.80

DESCRIPTION OF ROAD.

†Length of main line of road completed, from Davenport to Fayette	128.40
Branches owned by company, viz:	
Eldridge to Maquoketa, length.....	32.25
Total length of road belonging to this company.....	160.65
Aggregate length of sidings and other tracks not above enumerated	8.55
Gauge of track.....	4 feet 8½ in.
Total length of tracks belonging to this company laid with iron rails [weights per yard, 56 lbs.]	
Roads belonging to other companies, operated by this company, under lease or contract.....	None.
Wooden bridges, number of, 401; aggregate length, feet.....	25,642
Stone culverts, number of, 5; aggregate length, feet	
Culverts, box, number of, 216; aggregate length, feet.....	

BRIDGES BUILT WITHIN THE YEAR.

Built in Place of Old Bridges.

NUMBER.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Sixty-nine.....	Trestle.....	Wood	6,224 feet.....	

*To aid in bringing the road into the city of Davenport.

†Length in all cases given in miles and decimals.

Crossings, Etc.

What roads cross your road at grade in this State, and at what locality?

Chicago & Northwestern Railroad, at Wheatland.

Chicago & Northwestern Railroad, at De Witt.

Chicago & Northwestern Railroad, at Delmar.

Western Union Railroad, at Oxford Junction.

Western Union Railroad, at Delmar Junction.

Western Union Railroad, near Monticello.

What roads cross your road either over or under your grade in this State, and where?

Chicago & Northwestern Railroad, at Centre Junction.

Illinois Central Railroad, at Delaware.

Chicago, Rock Island & Pacific Railroad, at Davenport.

Number of crossings of highways at grade in this State without protection .. 173

Number of crossings of highways at grade in this State at which there are gates or flagmen.

Number of crossings of highways over railroad..... 4

Number of crossings of highways under railroad..... 9

Number of highway bridges 18 feet above track 4

Number of stations..... 29

How many miles of fencing have you on your road in Iowa?..... 53 ²⁴¹⁸₃₂₂₉

How many miles of fencing have you built during the year?..... 9 ³⁸⁰⁴₅₂₂₀

What was the average cost per rod?..... \$0.49

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

65.00 miles in Scott county.

54.95 miles in Clinton county.

2.25 miles in Jackson county.

.94 miles in Cedar county.

39.49 miles in Jones county.

54.74 miles in Delaware county.

23.58 miles in Clayton county.

26.75 miles in Fayette county.

Aggregate amount, 267 70-100 miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender..... 5

Number of locomotives of more than 20 tons weight, and under 30 tons. 3

Number of passenger—8-wheel..... 7

Number of express and baggage cars 3

Number of box and freight cars..... 49

Number of stock cars..... 10

Number of platform cars..... 26

Number of coal cars..... 15

Number of conductors' way cars 2

Other cars as follows:

Number of smoking cars 2

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? 35 tons.

TELEGRAPHS.

Miles of telegraph on line operated by company..... 128.40

Miles of telegraph owned by company..... None.

Number of telegraph offices in company's stations..... 18

Number of telegraph stations operated by company..... 18

RETURNS OF COMPANIES.

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MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	80,128
Miles run by freight trains.....	80,128
Miles run by mixed trains.....	27,231
Total mileage of passenger, freight and mixed trains.....	187,487
Number of through passengers.....	4,258
Number of local passengers.....	77,324
Total number of passengers carried.....	81,582
Number of tons of through freight carried.....	30,834
Number of tons of local freight carried.....	36,209
Total mileage of local freight.....	77,043
Highest rate of fare per mile, for any distance.....	4 cents.
Lowest rate of fare per mile, for any distance (single fare), (1,000 mile tickets).....	3 cents.
Average number of cars in passenger trains, including baggage-cars..	2

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express companies? United States Express Company. They receive and deliver their own freight.

What freight and transportation companies run on your road? None.

Do sleeping, parlor, or dining-room cars run on your road? None.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$5,639.44 per annum from Davenport to Fayette. \$1,827.99 per annum from Davenport to Maquoketa.

Lands—Congressional Swamp Land Grants.—None.

State the amount of city, county, and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise. \$34,451.14 received from the treasurer of Scott county, on account of nine mill tax voted by the city of Davenport, to aid in extending the road into the city of Davenport. Bonds and stock were given for said amount.

ACCIDENTS TO PERSONS IN IOWA.

No accident during the year, and no injury done to either passenger or employe.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Lewis H. Meyer, New York.
 Vice-President, James C. Spencer, Milwaukee, Wisconsin.
 Secretary, J. Smith Conner, Davenport, Iowa.
 Treasurer, August Rutten, New York.
 General Manager, John E. Henry, Davenport, Iowa.
 Superintendent of Telegraph, M. M. Knapp, Davenport, Iowa.
 Auditor, J. Smith Conner, Davenport, Iowa.
 General Passenger Agent, and General Freight Agent, John L. Kellogg,
 Davenport, Iowa.
 Attorneys, General and local, James Grant, Davenport, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Lewis H. Meyer, New York city.
 August Rutten, New York city.
 William B. Bonn, New York city.
 Arnold Marcus, New York city.
 Elias L. Frank, New York city.
 Edward Livingston, New York city.
 James C. Spencer, Milwaukee, Wisconsin.
 James Grant, Davenport, Iowa.
 John E. Henry, Davenport, Iowa.

General offices at Davenport, Iowa.
 Date of annual meeting of stockholders, first Monday of May.
 Fiscal year of company, December 31st.

STATE OF IOWA, }
 County of Scott. }

John E. Henry, General Manager, and J. S. Conner, Auditor, of the Davenport & Northwestern Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[L. S. OF R. R.]

JOHN E. HENRY, *General Manager.*
 J. S. CONNER, *Auditor.*

Subscribed and sworn to before me, this 14th day of September, A. D., 1878.

[L. S.]

C. WHITAKER,
Notary Public, Scott county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 7th day of September, 1878.

REPORT

OF THE

DES MOINES & FORT DODGE RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 4,000,000.00
Par value of shares.....	\$ 100.00
Average price received.....	
Capital stock authorized by vote of company, number of shares.....	40,000
Capital stock issued, number of shares, 40,000, amount paid in	
Capital stock paid in common.....	3,000,000.00
Capital stock paid in preferred, and conditions of preferment	1,000,000.00
Capital stock, total amount realized in property	\$ 4,000,000.00

DEBT.

Funded debt, as follows :

1st mortgage bonds (due A. D., 1905, bear interest at 6 per cent., which is payable semi-annually) amount	1,089,000.00
Income on other mortgage bonds (due A. D., 1905, bear interest at — per cent., which is payable —) amount	1,089,000.00
Total amount of funded debt.....	2,178,000.00
Amount received from the same in property	\$ 2,178,000.00
Total debt liabilities.....	2,178,000.00
Amount of debt liabilities per mile of road, 87.2 miles.....	24,977.00

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment (approximate).....	\$2,400,000
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State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor? We are replacing with steel as iron wears out, and ballasting the track in wet places, and these repairs are charged to repair account.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSENGERS.	FREIGHT.
July, 1877.....	\$4,643.58	\$4,610.20
August, 1877.....	4,965.90	7,952.20
September, 1877.....	5,060.22	9,784.57
October, 1877.....	5,958.94	8,715.79
November, 1877.....	4,405.92	7,169.65
December, 1877.....	4,469.54	7,672.61
January, 1878.....	4,509.20	12,258.82
February, 1878.....	4,611.48	14,243.39
March, 1878.....	4,062.43	9,464.84
April, 1878.....	5,175.38	13,455.87
May, 1878.....	4,112.82	11,402.21
June, 1878.....	4,220.79	8,884.66
Totals.....	\$56,196.20	\$115,604.81

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	TRACK- AGE & RENT.	MISCELLA- NEOUS.
July, 1877.....	\$353.93	\$212.00	\$383.33	.....
August, 1877.....	353.93	324.00	383.33	.....
September, 1877.....	353.93	300.00	383.33	.....
October, 1877.....	353.93	324.00	383.33	.....
November, 1877.....	353.93	312.00	383.33	.....
December, 1877.....	353.97	312.00	383.37	\$243.88
January, 1878.....	353.93	324.00	383.33	.....
February, 1878.....	353.93	288.00	19.00	.....
March, 1878.....	353.93	312.00	15.00	.....
April, 1878.....	353.93	312.00	15.00	.....
May, 1878.....	353.93	324.00	18.00	.....
June, 1878.....	353.93	300.00	16.00	.....
Totals.....	\$4,247.20	\$3,744.00	\$2,766.35	\$243.88

Recapitulation of Earnings.

Receipts from passengers	\$ 256,196.20
Receipts for express.....	3,744.00
Receipts for mails.....	4,247.20
Total receipts from passenger trains.....	\$64,187.40
Receipts from passenger trains, per train mile run (545.22 miles), \$1.17 72-100.	
Total receipts from freight trains	115,614.81
Receipts from freight trains, per train mile run (571.42 miles), \$2.02 52-100.	
Receipts from miscellaneous sources	3,010.23
Total earnings.....	182,812.44
Earnings per mile of road operated (872 miles), \$2,096.47.	
Per train mile, for passenger, freight and mixed trains (111,664 miles), \$1.61 02-100.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

(Class 1—Maintenance of Way and Buildings (charged to Operating Expenses).)

Repairs of track—labor.....	\$ 26,693.19
Repairs of track—supplies (exclusive of new rails).....	16,122.66
Repairs of bridges—labor and supplies.....	5,316.15
Repairs of fences—labor and supplies.....	663.50
Repairs of buildings—stations and water-tanks, etc.....	463.96
Repairs of telegraph.....	128.39
New rails, deducting old rails sold.....	2,218.04
All other expenditures chargeable to this account.....	160.18
Total.....	\$ 51,768.07

Class 2—Maintenance of Motive Power and Cars.

Repairs of locomotives—labor and supplies.....	9,575.89
Repairs of cars—labor and supplies	8,121.08
Repairs of machinery and tools—labor and supplies.....	785.74
All other expenditures chargeable to this account.....	53.66
Total.....	18,536.37

Class 3.—Conducting Transportation.

Fuel.....	8,956.53
Oil, waste and lights.....	1,616.35
Wages of employes—conductors, enginemen, brakemen, station- men, (all grades) and clerks.....	26,032.68
Miscellaneous train and station supplies.....	714.53
Water supply.....	236.92
Telegraph operation.....	
Loss and damage of goods.....	80.44
Injuries to persons.....	766.55
Damage for stock killed.....	829.00
Damages to property, including damages by fire.....	50.72
Legal expenses.....	905.68
All other expenses chargeable to this account.....	270.00
Total.....	\$ 40,459.40

Class 4.—General Expenses.

Salaries of the general officers of the company	\$	8,000.00
General office expenses, including clerk hire, rent, fuel, lights, etc.....		1,801.88
Insurance.....		589.58
Taxes in Iowa.....		8,000.23
Advertising.....		145.25
Printing and stationery.....		952.86
All other expenses chargeable to this account.....		84.19
Total.....	\$	19,573.99

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4).....	\$	130,335.83
Proportion for Iowa.....	\$130,335.83	
Per mile of road operated.....	1,493.53	
Per train mile for passenger, freight and mixed trains [miles].....	1.1672	

GENERAL RECAPITULATION.

Total earnings.....	\$	182,812.44
Total operating expenses.....		130,335.83
Net earnings—earnings above operating expenses.....	\$	52,476.61

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year.....	\$	65,520.00
Total interest liability for the year.....	\$	65,520.00

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:	
From Des Moines to Callender, 1869.	
From Callender to Fort Dodge, 1870.	
* Length of main line of road completed, from Des Moines to Fort Dodge.....	87.2
Aggregate length of sidings and other tracks not above enumer- ated.....	5.6
Aggregate length of tracks belonging to this company computed as single track.....	92.8
Gauge of track.....	4 feet 8½ inches.
Total length of tracks belonging to this company laid with steel rails, weights per yard, 60 pounds.....	2.5
Total length of tracks belonging to this company laid with iron rails, weights per yard, 50 pounds.....	90.3

* Length in all cases given in miles and decimals.

Roads belonging to other Companies, operated by this Company, under Lease or Contract.

Total miles of road operated by this company	872
Wooden bridges, on whole line, number of, 6; aggregate length, feet ...	780
Wooden trestles, number of, 49; aggregate length, feet.....	3,428
Culverts, number of, 155; aggregate length, feet.....	383

What railroads cross your road at grade in this State, and at what locality?

Des Moines & Indianola Railroad, at Des Moines.
Chicago, Rock Island & Pacific Railroad, at Valley Junction.
Chicago & Northwestern Railroad, at Grand Junction.
Illinois Central Railroad, at Fort Dodge.

Number of crossings of highways at grade in this State without protection.....	66
Number of crossings of highways under railroad.....	3

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? All trains must come to full stop two hundred feet from crossing.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Whistle is sounded and bell rung.

Number of stations.....	13
Number of persons regularly employed on all roads operated by company, including officials	136
How many miles of fencing have you on your road in Iowa?.....	4.4

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

10.16 miles in Polk county.
53.96 miles in Dallas county.
6.00 miles in Boone county.
46.80 miles in Greene county.
50.00 miles in Webster county.

Aggregate amount, 166.92 miles.

ROLLING STOCK.

Number of locomotives of more than 20 tons weight, exclusive of tender..	8
Number of locomotives of more than 10 tons weight, exclusive of tender..	1
Number of passenger cars—12-wheel	1
Number of passenger cars—8-wheel	5
Number of express and baggage cars	2
Number of box freight cars	73
Number of stock cars.....	18
Number of platform cars.....	24
Number of coal cars	38
Number of conductors' way cars.....	3

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—160 tons. Give the weight of engines generally used. Twenty-six tons.

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. 22-ton engine—10 cars.

Number of locomotives equipped with train-brake.....	4
Number of passenger cars equipped with train brake.....	6

What kind of train-brake is in use on your road? Westinghouse and hand brake.

TELEGRAPHS.

Miles of telegraph on line operated by company .....	.....
Miles of telegraph owned by company.....	.....
Number of telegraph stations operated by company.....	15

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	54,522
Miles run by freight and mixed trains.....	57,142
Total mileage of passenger, freight and mixed trains.....	111,664
Miles run by construction and other trains.....	15,003
Total train miles run.....	238,331
Number of local passengers.....	45,646
Total number of passengers carried.....	45,646
Total passenger mileage, or passengers carried one mile.....	1,396,807
Average amount received from each passenger	\$ 1.23
Average distance traveled by each passenger—miles	30.6
Number of tons of local freight carried.....	66,945
Total mileage of local freight.....	2,424,257
Total tons of freight carried.....	66,945
Total freight mileage, or tons carried one mile.....	2,424,257
Highest rate of fare per mile, for any distance.....	4.33
Lowest rate of fare per mile, for any distance (single fare).....	3.09
Average rate of fare per mile, for local passengers.....	4.00
Average rate of fare per mile for all passengers	4.01
Average rate received per mile, per ton, for all freight carried.....	4.76
Average number of cars in passenger trains, including baggage-cars.....	2

Tonnage of Articles Transported.

	TONS.	PER CT.
Grain.....	26,267	39.24
Flour.....	231	.34
Provisions (beef, pork, lard, etc.)	24	.03
Animals.....	11,213	16.75
Other agricultural products.....	1,920	2.87
Lumber and forest products.....	8,018	11.96
Coal.....	11,167	16.88
Plaster.....	1,092	1.50
Salt.....	656	.98
Petroleum.....	240	.35
Stone and brick.....	335	.50
Manufactures—articles shipped from point of production....	820	1.24
Merchandise and other articles, not enumerated above.....	5,060	7.56
Total tons carried.....	66,954	100

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Co.

What freight and transportation companies run on your road? None.

Do sleeping, parlor or dining-room cars run on your road? No.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$106.80 per quarter.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants.....	22,111
State the number of acres yet to inure to your company from Congressional grants.....	.....
State the average price at which these lands are offered for sale by the company.....	\$5 per acre.
State the average price at which these lands have been sold or contracted by the company.....	\$5 per acre.
State the number of acres sold.....	923
State the amount received from sales.....	\$ 6,500
State the amount received from outstanding contracts.....	2,356
State the gross amount received from sales, contracts, forfeited contracts, &c, up to June 30, 1878.....	8,856

Lands—State or Swamp Land Grant.

State the number of acres of swamp lands received from counties.....	.....
State the number of acres yet to inure to your company from swamp lands granted to the counties.....	6,800
State the average price at which these lands are offered for sale by the company.....	None offered
State the average price at which these lands have been sold or contracted by the company.....	None sold.

ACCIDENTS TO PERSONS IN IOWA.

July 16th, 1877—John Jounst, an old and demented man, was killed in East Des Moines yard; was dead when found. It was supposed that he was leaning against a car on the side track, when other cars attached to switch engine was backed against the car he was leaning against, and he was knocked down and run over. No one at fault except the person killed.

September 5th, 1877—An old lady, name unknown; was struck by engine attached to train, she was walking on the track three miles west of Des Moines when killed. Sufficient warning was given her to get off the track and out of the way, but she did not seem to heed; also, all possible effort was made to stop the train, when it was discovered that she was an old lady and not seeming to notice the efforts made to arrest her attention. Company not to blame.

September 8th, 1877—John Scanlon, brakeman, in the employ of the company; had his right hand severely injured while coupling cars at Perry. He seemed to be getting along as well as could be under the circumstances, when he took cold in the injured hand, which resulted in death from lock jaw. As he was well enough to walk around the exposure was needless, and the company not to blame for the result of the injury.

January 9th, 1878—Jas. Mackey, who claimed to be an expert; was employed temporarily as brakeman, and while in the act of coupling cars at Rippey station, had his thumb and forefinger of the right hand injured. Company not to blame.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Chas. E. Whitehead, New York.
 Vice-President, Chas. Dana, New York.
 Secretary, Frank Saunders, New York.
 Assistant Treasurer, Geo. W. Ogilvie, Des Moines.
 General Superintendent, Chas. N. Gilmore.
 Chief Engineer, Jos. Carss.
 Superintendent of Telegraph, J. T. Hoke.
 Auditor, General Passenger and Freight Agent, Geo. W. Ogilvie.
 Attorneys, General and Local, C. C. Nourse.

NAMES OF DIRECTORS WITH RESIDENCE.

Chas E. Whitehead, New York.
 Geo. Bliss, New York.
 Chas. Dana, New York.
 John L. Ludlum, New York.
 Wm. R. Sands, New York.
 C. C. Nourse, Des Moines.
 Geo. B. Smyth, Keokuk.

General offices at Des Moines, Iowa.
 Date of annual meeting of stockholders, first Thursday in June.
 Fiscal year of the company, January 1st.

STATE OF IOWA, }
 County of Polk. }

I, C. N. Gilmore, Superintendent of the Des Moines & Fort Dodge Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief.

[L. S. R. E.]

Signed,

C. N. GILMORE.

Subscribed and sworn to before me, this 12th day of September, A. D., 1878.

[L. S.]

J. A. JACKSON,
 Notary Public, Polk County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

DUBUQUE SOUTHWESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,000,000.00
Par value of shares	100.00
Average price received per share.....	100.00
Number of stockholders at date of last election.....	96
Number of stockholders in Iowa at same date.....	49
Amount of full-paid stock held in Iowa.....	\$ 137,400.00
Capital stock issued, number of shares 11,780, amount paid in.....	1,178,000.00
Capital stock paid in on shares not issued, number shares.....	
Capital stock paid in common.....	588,400.00
Capital stock paid in preferred, and conditions of preferment...	589,600.00
Capital to receive 6 per cent dividend before any dividend is made to holders of common stock.	
Capital stock total amount paid in as per books of the company \$	1,178,000.00
Capital stock total amount realized in cancelation of liabilities of Dubuque Western and D. M. & W. R. R.....	\$1,042,100.00
Capital stock total amount realized in property, construction	135,900.00
Capital stock paid in per mile of road owned by company, 54.76 miles.....	21,512.00

DEBT.

Funded debt, as follows :

Preferred 1st mortgage bonds (due 1st July, 1883, bear interest at 7 per cent., which is payable January and July) amount.....	\$ 78,500.00
1st mortgage bonds (due 1st October, 1883, bear interest at 7 per cent., which is payable April and October) amount	450,000.00
Unpaid coupons 1st mortgage bonds funded, due April 1, 1879, with 7 per cent. interest.....	13,125.00
Unpaid coupons 1st mortgage bonds funded, due April 1, 1880, 7 per cent., interest.....	6,790.00
Total amount of funded debt.....	\$ 548,415.00

\$100,000 preferred 1st mortgage bonds were issued and \$100,000 cash received for same; \$21,500 have been retired from sinking fund.

Amount received from the same in cash.....	\$ 100,000.00	
Amount received in payment construction.....	50,000.00	
Amount received from cancelation of Dubuque, Marion & Western bonds and coupons	400,000.00	
Unfunded debt incurred		None.
Unfunded debt incurred in any manner, and how—to sinking fund.....		10,582.64
Coupons 1st mortgage bonds overdue, not funded and unpaid....		106,085.00
Total debt liabilities	\$ 665,082.64	
Amount of debt liabilities per mile of road, 54.76 miles.....	12,145.60	
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same.....		None.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 1,772,797.24
Average cost of same per mile.....	32,373.94

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

New mail and baggage-cars.....	\$ 1,057.49
Total	\$ 1,057.49

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor. The policy of the Dubuque Southwestern Railroad Company was to expend as little money as possible, at the same time keep the road in a safe operating condition.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSEN- GERS.	THROUGH FREIGHT.	LOCAL FREIGHT.	TOTAL FREIGHT
July, 1877.....	\$ 2,650.04	\$ 3,128.09	\$ 2,496.82	\$ 5,624.91
August, 1877.....	3,034.75	2,792.92	2,707.69	5,500.61
September, 1877.....	6,014.97	2,887.85	1,701.56	4,589.41
October, 1877.....	3,497.46	2,966.84	2,037.76	5,004.60
November, 1877.....	3,055.90	2,291.93	1,505.76	3,797.69
December, 1877.....	3,334.86	1,897.50	936.87	2,834.37
January, 1878.....	3,206.40	2,864.26	1,167.38	4,031.64
February, 1878.....	3,058.33	3,223.88	1,577.50	4,801.38
March, 1878.....	3,563.38	3,074.72	2,202.85	5,277.58
April, 1878.....	3,060.28	2,506.95	2,489.24	4,695.69
May, 1878, $\frac{1}{2}$ month.....	1,999.20	1,752.56	2,080.32	3,832.88
June, 1878.....				
Totals.....	\$ 36,475.62	\$ 29,367.50	\$ 20,603.75	\$ 49,991.25

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.
July, 1877.....		\$ 223.11	\$ 92.34
August, 1877.....		223.11	97 68
September, 1877.....		223.11	115.81
October, 1877.....		223.11	123.58
November, 1877.....		223.11	102.42
December, 1877.....		223.11	94.35
January, 1878.....		223.11	85.29
February, 1878.....		223.11	81.43
March, 1878.....		223.11	97.66
April, 1878.....		223.11	105.82
May, 1878, $\frac{3}{4}$ month.....		148.74	77.36
June, 1878.....			
Totals.....		\$ 2,379.84	\$ 1,073.74

Recapitulation of Earnings.

Receipts from passengers.....	\$ 36,475.62
Receipts for express.....	1,073.74
Receipts for mails.....	2,379.84
Total receipts from passenger trains.....	\$ 39,929.20
Receipts from passenger trains, per train mile run, [66,500 miles] \$—60.64.	
Receipts from local freight.....	20,603.75
Receipts from through freight.....	29,387.50
Total receipts from freight trains.....	\$ 49,991.25
Receipts from freight trains, per train mile run, [66,500 miles] \$—75.17.	
Receipts from miscellaneous sources—rent of Monticello bridge and approaches.....	2,022.62
Total earnings.....	\$ 91,943.07
Earnings per mile of road operated, [54.76 miles] \$1,679.	
Per train mile, for passenger, freight and mixed trains, [66,500 miles] \$138.26.	

Have you made any advance or reduction in freight since the enactment of Chapter 77, of the Laws of the Seventeenth General Assembly—if so, what percentage? No change.

Receipts other than Earnings.

Receipts from sale of real estate, small portion of depot grounds at Cedar Rapids sold to B., C. R., & N. Ry. Co.....	\$ 608.25
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EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Office expenses.....	\$ 240.81
General expenses.....	794.71
Legal expenses.....	159.00
Stationery and printing	470.78
Interest and exchange.....	11.72
Salaries of officers.....	4,435.01
Trainmen.....	8,557.87
Agents.....	3,733.05
Operating telegraph.....	1,659.96
Repairs, engines and cars, labor.....	12,422.00
Repairs, engines and cars, materials.....	5,933.91
Car service.....	219.65
Track and tanks.....	25,549.91
Ties.....	7,823.25
Fence repairs	474.83
Repairs of bridges	8,946.29
Repairs of buildings.....	257.85
Fuel.....	7,881.11
Oil, waste, and tallow ..	746.13
Damage to property and injury to persons.....	3,002.15
State and county taxes.....	4,194.41
Total.....	\$ 97,514.20

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened to public use:	
From Farley to Springville at time D. S. W. came into possession.	
From Springville to Marion, October, 1864.	
From Marion to Cedar Rapids, October, 1865.	
Length of main line of road completed, from Farley to Cedar Rapids.....	
	54.76
Total length of road belonging to this company.....	54.76
Aggregate length of sidings and other tracks not above enumerated.	4.22
Aggregate length of track belonging to this company computed as single track.....	58.98
Gauge of track.....	4 ft. 8½ in.
Total length of tracks belonging to this company laid with iron rails [weights per yard 32, 45, and 56 lbs.].....	58.98

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 43; aggregate length, feet.....	2,668
Wooden trestles, number of, 49; aggregate length, feet.....	1,056
Culverts, number of, 98; aggregate length, feet.....	431

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Near Worthington...	Howe Truss	Wood	217 feet.	Fall, 1877
Over Wapsipinicon, between Anamosa and Viola.	Howe Truss	Wood	260 feet.	Fall, 1877
Over Crow Creek, near Viola.....	Arch	Wood	56 feet.	Fall, 1877

Crossings, Etc.

What railroads cross your road at grade in this State, and at what locality?	
Davenport & Northwestern Railroad at Monticello.	
Sabula, Ackley & Dakota Railroad at one mile east of Marion.	
What railroads cross your road either over or under your grade in this State?	
Not any.	
Number of crossings of highways at grade in this State without protection.....	67
Number of crossings of highways at grade in this State at which there are gates or flagmen.....	None.
Number of crossings of highways over railroad.....	None.
Number of crossings of highways under railroad.....	2
What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? All trains come to a dead stop 400 feet before reaching crossing. Sufficient.	
What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Sound whistle 80 rods before reaching crossing and ring bell till crossing is passed. Sufficient.	
Number of stations.....	10
Number of persons regularly employed on all roads operated by company, including officials.	82

Fencing.

How many miles of fencing have you on your road in Iowa?.....	100
How many miles of fencing have you built during the year? Made repairs only.	
What was the average cost per rod?	85 cents.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender.....	None.
Number of locomotives of more than 20 tons weight, exclusive of tender	4
Number of passenger-cars 8-wheel.....	2
Number of express and baggage cars.....	2
Number of box freight-cars.....	37
Number of platform-cars.....	33
Number of conductors' way-cars? In very bad order.....	2
Other cars as follows: 10 hand-cars and 9 dirt or push-cars.	
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? 26-ton engines.	200
Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used? 26 tons, say. Never had occasion to ascertain this.....	8 to 10
Number of locomotives equipped with train-brake.....	None.
Number of passenger-cars equipped with train-brake	None.
What kind of train-brake is in use on your road? Stevens.	
Number of passenger-cars with Miller platform and buffer.....	None.
Number of passenger-cars with any other platform and buffer.....	2

TELEGRAPHS.

Miles of telegraph on line operated by company.....	55
Miles of telegraph owned by company.....	77
Number of telegraph offices in company's stations.....	7
Number of telegraph stations operated by company.....	7
Number of telegraph stations operated jointly by rail and telegraph companies.....	5

MILEAGE, TRAFFIC, Etc.

Total mileage of passenger, freight, and mixed trains, 10½ months.....	66,560
Total number of passengers carried, 10½ months.....	53,598
Number of tons of through freight carried, 10½ months.....	16,267
Number of tons of local freight carried, 10½ months.....	17,584

Total tons of freight carried, 10½ months.....	33,851
Highest rate of fare per mile, for any distance.....	4 cents.
Lowest rate of fare per mile, for any distance, (single fare).....	4 cents.
Average rate of fare per mile, received for through passengers.....	4 cents.
Average rate of fare per mile, received for local passengers.....	4 cents.
Average rate of fare per mile, received for all passengers.....	4 cents.
Average number of cars in passenger trains, including baggage cars...	2
Average number of cars in freight trains, four loaded and two empty	6
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	53 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	74 tons.
Rate of speed of passenger and express trains, including stops.....	14 miles per hour.
Rate of speed of freight trains, including stops...	12½ miles per hour.

Tonnage of Articles Transported—10½ Months.

	TONS.	PER CENT.
Grain.....	4,354	12.86
Flour.....	208	.61
Provisions (beef, pork, lard, etc.).....	545	1.61
Animals.....	4,675	13.81
Other agricultural products, including green fruit.....	126	.37
Lumber and forest products.....	6,210	18.34
Coal.....	679	2.01
Plaster.....	27	.08
Salt.....	536	1.00
Petroleum.....	148	.44
Other iron and castings.....	55	.16
Stone and brick.....	14,427	42.62
Manufactures—articles shipped from point of production.....	432	1.28
Merchandise and other articles, not enumerated above.....	1,629	4.81
Total tons carried.....	33,851	100

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express. Pay one and one-half first-class tariff rates on all freight carried; also pay \$1.50 per working day for fare of messenger. Railroad Company has nothing whatever to do with handling of express freights.

Sleeping-Cars.

Do sleeping, parlor, or dining-room cars run on your road? No sleepers on road.

United States Mail.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? \$52 per mile per annum, distance reckoned at 55 37-100 miles; \$719.81 per quarter; mail to be carried each week-day from Farley to Cedar Rapids, and from Cedar Rapids to Farley.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants? None.

State the number of acres yet to inure to your company from Congressional grants? This company claims for the Cedar Rapids & Missouri River Railroad Co. the land to which it is entitled for the construction of its road between Marion and Cedar Rapids on the surveyed line of the Iowa Central Railroad.

Summary.

State the value of donations of right of way and station grounds to your company\$500.00
State the value of donations of other real estate to your company..... 400.00

The lands donated to Dubuque Western and Dubuque, Marion & Western Railroad Companies, at present valuation are worth from \$10,000 to \$15,000.

State the amount of city, county, and township aid granted to your company in exchange for stock, or otherwise. Specify and locate each particular grant, and the date when received, in city or county bonds, money, or otherwise? The Dubuque Southwestern Railroad Company never had any aid of this kind. The city of Dubuque, however, subscribed for \$250,000 stock of the Dubuque Western Railroad Company and paid for same in her bonds.

ACCIDENTS TO PERSONS IN IOWA.

June 30, 1877—Engine of Train No. 1 struck a team and wagon on highway crossing, one-half mile west of Monticello, smashing wagon to pieces, but hurting no person badly. Clascen Eubank, Henry Pourr and a little child, occupants of the wagon, slightly injured. All reside near place of accident. Engineer whistled for crossing at usual place; bell was rung; engineer saw team, but supposed it would stop; when he saw that the team was not stopping he whistled for brakes and reversed his engine. Henry Pourr, the driver, said his horses became frightened and unmanageable, and he thought he would have time to cross before train reached crossing. Company, though not liable for damages, paid \$50 to go toward the price of a new wagon.

July 14, 1877—John James, brakeman, had his hand slightly hurt through his own carelessness while coupling cars at Monticello; was off work only three or four days. Company paid his wages in full.

October 12, 1877—Andrew McDonald, carpenter; residence, Farley. While working at rebuilding of Wapsipinicon bridge, got one leg broken by stepping on end of a cord-stick and tipping it. At time accident occurred he said to other workmen that he himself only was to blame.

October 28, 1877—Train struck and killed a man named John Jannisky, residence, Cedar Rapids, at crossing near Cedar Rapids. It was dark; had two empty flat-cars ahead of engine; head-light, and man on front end of forward car with a lantern. Train running slowly, about four or five miles an hour.

Brakeman on flat car called to Jannisky to lookout. Jannisky seemed to hesitate, and then stepped on the track as if he calculated he had time to cross before train reached him. Coroner's jury acquitted company from blame.

November 6th, 1877—D. Sullivan, brakeman; got his hand hurt while coupling cars at Monticello. Coupling was being made on main line; drawheads, even; engine backing slowly; ground level. Accident caused by carelessness of Sullivan.

RECAPITULATION OF ACCIDENTS.

Killed—At stations and highway crossings	1	Total killed, 1
Injured—Employees—from misconduct or want of caution.....	3	
Others—at stations and highway crossings...	3	Total injured, 6

In view of the many accidents which occur from railway employees getting their feet caught in frogs, switches, etc., please state whether your company has adopted any plan for preventing such accidents? No such plan.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES, JUNE 30, 1878.

Road leased to Chicago, Milwaukee & St. Paul Railway Company, 16th of May, 1878—who took possession and commenced to operate same May 22d, 1878.

President, S. S. Merrill, Milwaukee, Wisconsin.

Secretary and Treasurer, D. A. McKinlay, Dubuque, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

S. S. Merrill, Milwaukee, Wisconsin.

Alexander Mitchell, Milwaukee, Wisconsin.

John W. Carey, Milwaukee, Wisconsin.

Julius Wadsworth, New York city.

W. S. Gurnee, New York city.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, second Monday in February.

Fiscal year of company, January 1st.

Names of stockholders authorized to vote at the last annual meeting, and shares of each. (To be reported separately.)

STATE OF WISCONSIN, }
County of Racine. }

I, D. A. Olin, General Superintendent of the Dubuque Southwestern Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief. The general balance sheet and statement relative thereto being, however, for the twelve months ending December 31, 1877.

Signed,

[L. S. OF R. R.]

D. A. OLIN,
General Superintendent.

Subscribed and sworn to before me, this 30th day of August A. D., 1878.

[L. S.]

WM. C. WHITE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 7th day of September, 1878.

REPORT
OF THE
***FORT DODGE & FORT RIDGELY RAILROAD COMPANY,**
SEPTEMBER 28, 1878.

LOCATION OF ROAD.

From a connection near Fort Dodge, with the I. F. & S. C. R. R., (operated by the Illinois Central R. R. Co.), north $12\frac{1}{4}$ miles.

Gauge.....4ft. 8 $\frac{1}{2}$ in.

EQUIPMENT.

Engines, 1; passenger cars, 1; box cars, 1; flat cars, 6; hand cars, 1.

Value of road and equipment..... \$66,200.00

Opened for traffic, September 9, 1878.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Walter H. Brown, Tanhussen, Minnesota.

Vice-President, Geo. W. Bassett, Fort Dodge, Iowa.

Secretary, G. T. Peterson, Fort Dodge, Iowa.

Treasurer, G. R. Pearsons, Fort Dodge, Iowa.

General Manager, W. M. Grant, Fort Dodge, Iowa.

General Superintendent, G. R. Pearsons, Fort Dodge, Iowa.

Chief Engineer, E. Colburn, Fort Dodge, Iowa.

DIRECTORS.

Walter H. Brown,
J. F. Duncombe,
L. Blunden,
G. W. Bassett,
Isaac Garmoe,
E. E. Prussia,

A. McBane,
W. M. Grant,
J. M. Mulroney,
G. R. Pearsons,
C. B. Richards.

By G. R. PEARSONS, *General Superintendent.*

*This road was not completed and opened for traffic until more than two months after the close of the year designated in the act governing the Commissioners, consequently does not appear in many of the tables prepared by them.

REPORT

OF THE

GRINNELL & MONTEZUMA RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	150,000.00
Par value of shares.....	\$100.00	
Number of stockholders at date of last election.....	588	
Number of stockholders in Iowa at same date.....	588	
Amount of full-paid stock held in Iowa.....	150.00	
Capital stock authorized by vote of company, (number of shares)	1,500	
Capital stock, total amount realized in cash.....	78,923.69	

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, etc..	\$	25,200.00
Estimated value of rolling stock		2,000.00
Estimated value of stations, buildings, and fixtures, included in assessment.....		
Estimated value of property per mile of road, 14 miles, assessment		1,800.00

DEBT.

Funded debt, as follows:		
First mortgage bonds (due January 1, 1886, bear interest at 8 per cent, which is payable in January and July,) amount..	\$	100,000.00
Unfunded debt incurred for construction, stock.....		155,000.00
Total liabilities.....	\$	255,000.00

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$	82,505.97
--------------------------------------	----	-----------

Cost of Equipment.

Locomotives.....	\$	1,500.00
Passenger, mail, and baggage cars.....		1,400.00
Freight and other cars.....		225.00
Machinery and tools		200.00
Total for equipment.....	\$	3,325.00
Total cost of road and equipment.....		85,830.97
Average cost of same per mile		6,302.00

REVENUE FOR THE YEAR.

The Grinnell & Montezuma Railroad was leased to and operated by the Central Railroad of Iowa until the 15th of April, since which time this company has operated, so that we can only report earnings, etc., for two and a half months. It is a small road, and does but a small business, and the accounts are not kept as fully as your blank for report seems to require. I have done as well as I could.

Respectfully,

HENRY LAWRENCE, *Secretary.*

Receipts from passengers	\$853.89
Receipts for express.....	50.00
Receipts from local freight.....	2,173.59

Total earnings..... \$3,077.48

Earnings per mile of road operated (17 miles), \$181.03.

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? None.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 3.—Conducting Transportation.

Fuel	\$270.00
Oil, waste and lights	30.00
Wages of employes—conductors, enginemen, brakemen, stationmen (all grades) and clerks.....	795.62
Miscellaneous train and station supplies and expenses.....	25.00
Hire of cars.....	98.98
All other expenses chargeable to this account	1,522.64

Class 4—General Expenses.

Printing and stationery.....	25.00
Total expenses of operating the road.....	\$ 2,767.24

GENERAL RECAPITULATION.

Total earnings.....	3,077.48
Total operating expenses.....	2,767.24
Net earnings—earnings above operating expenses.....	310.24

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year.....	None.
Interest falling due during the year, but not paid.....	None.
Total interest liability for the year.....	8,000.00
Floating debt liquidated during the year.....	None.
Dividends declared, none: per cent. for the year, amount.....	.....
Date of last dividend declared, November, 1877.	
Paid to sinking funds in hands of trustees.....	.....

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Road-bed 13½ miles, main line G. & M. Railroad.....	82,505.97
Rolling stock, etc.....	3,325.00

Cr.

Capital stock.....	155,000.00
First mortgage bonds.....	100,000.00
Past due coupons not paid.....	12,000.00

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use: From Grinnell to Montezuma, Dec. 15, 1875.	
Length of main line of road completed, from Grinnell to Montezuma in Iowa.....	13½ miles.
Aggregate length of sidings and other tracks not above enumerated.....	½ mile.
Total length of tracks belonging to this company laid with iron rails, weight per yard, 45 lbs.....	13½
Total miles of road operated by this company, including 3½ miles of C. R. R. of I.....	17 miles.
Number of bridges and trestles on whole line.....	None.
Number of stations.....	2
Number of persons regularly employed on all roads operated by company, including officials.....	9
How many miles of fencing have you on your road in Iowa?.....	4½
What was the average cost per rod? \$1.00, about.	

ROLLING STOCK.

Number of locomotives of more than 10 tons weight, exclusive of tender.....	1
Number of passenger-cars—8-wheel, combination... ..	1
Number of coal-cars.....	1

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express company, \$20 per month; we take their freights at the depot.

What freight and transportation companies run on your road? None.

What amount have you paid other corporations, car-loaning companies [stock companies], or individuals, *not operating railroads*, for the use of cars, stating name of individual or company, place of location of general office of said company, and amount paid to each? \$98.98.

Do sleeping, parlor, or dining-room cars run on your road? None.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? Have received no pay. Expect to be paid \$600 per annum.

Lands.

State the number of acres of land your company has already received from the Congressional grants.....	0
State the number of acres yet to inure to your company from Congressional grants.....	0
State the number of acres of swamp lands received from counties.....	0
State the number of acres yet to inure to your company from swamp lands granted to the counties.....	0
State the amount of city, county and township aid granted to your company in exchange for stock or otherwise.....	None.

ACCIDENTS TO PERSONS IN IOWA.—None.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. Snyder.
Vice-President—G. W. Kierulff.
Treasurer—Henry Lawrence.

NAMES OF DIRECTORS WITH RESIDENCE.

F. A. Kilburn, Montezuma.
G. W. Kierulff, Montezuma.
M. Snyder, Grinnell.
H. Lawrence Grinnell.
W. H. Redman, Montezuma.
J. H. Merrill, Des Moines.
Thomas Harris, Montezuma.
General office at Grinnell.
Date of annual meeting of stockholders, first Wednesday in May.

STATE OF IOWA, }
County of Poweshiek. }

We, M. Snyder, President, and H. Lawrence, Secretary and Treasurer of the Grinnell & Montezuma Railroad Company, being duly sworn, depose and say that we have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of our knowledge and belief.

Signed,

[L. S. OF R. R.]

M. SNYDER, *President.*
H. LAWRENCE, *Sec. and Treas.*

Subscribed and sworn to before me, this 7th day of November, A. D., 1878.

[L. S.]

HENRY C. SPENCER,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 19th day of September, 1878.

REPORT

OF THE

ILLINOIS CENTRAL RAILROAD COMPANY,

LESSEE OF THE

DUBUQUE & SIOUX CITY, IOWA FALLS & SIOUX CITY, CEDAR FALLS &
MINNESOTA RAILROAD COMPANIES.

FOR THE YEAR ENDING JUNE 30, 1878.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1877.....	\$6,912.79	\$24,799.40	\$31,712.19
August, 1877.....	6,988.73	28,135.83	35,124.56
September, 1877.....	9,690.74	33,784.19	43,474.93
October, 1877.....	10,415.68	31,711.16	42,126.84
November, 1877.....	8,576.63	25,548.20	34,124.83
December, 1877.....	6,730.85	27,103.27	33,839.12
January, 1878.....	5,315.89	23,355.84	28,671.73
February, 1878.....	4,789.63	24,727.48	29,517.11
March, 1878.....	6,941.81	31,465.87	38,407.71
April, 1878.....	10,171.47	25,028.48	35,199.95
May, 1878.....	10,331.66	23,923.67	34,255.33
June, 1878.....	8,147.38	25,694.83	33,842.21
Totals.....	\$95,013.29	\$325,283.22	\$420,296.51

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1877.....	\$20,872.80	\$34,074.54	\$54,947.34
August, 1877.....	52,637.64	33,202.36	85,840.00
September, 1877.....	111,442.26	46,793.01	159,235.27
October, 1877.....	95,530.89	59,626.94	155,157.83
November, 1877.....	58,339.93	46,505.60	104,845.53
December, 1877.....	44,068.75	50,912.96	94,981.71
January, 1878.....	67,827.78	34,395.01	102,222.79
February, 1878.....	57,596.94	37,864.17	95,461.11
March, 1878.....	47,155.36	41,879.39	89,034.75
April, 1878.....	47,366.81	38,354.64	85,721.45
May, 1878.....	61,164.30	41,757.77	102,922.07
June, 1878.....	47,855.74	34,113.46	81,969.20
Totals.....	\$711,859.20	\$500,479.85	\$1,212,339.05

RETURNS OF COMPANIES

265

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	MISCEL- LANEOUS	GRAND TOTAL
July, 1877.....		\$2,887.99	\$1,524.40	\$1,640.98	\$ 92,712.90
August, 1877.....		2,887.99	2,071.92	1,651.03	127,575.50
September, 1877.....		2,887.98	2,267.28	1,773.18	209,638.64
October, 1877.....		2,887.98	1,845.90	2,241.11	204,259.66
November, 1877.....		2,887.98	1,641.79	1,379.77	144,879.90
December, 1877.....		2,887.97	1,513.59	1,478.37	134,700.76
January, 1878.....		2,887.99	1,515.00	1,611.39	136,908.90
February, 1878.....		2,887.99	1,927.50	1,545.08	131,338.79
March, 1878.....		2,888.97	1,755.00	1,476.60	133,562.03
April, 1878.....		2,887.99	1,755.00	1,473.46	127,037.85
May, 1878.....		2,887.99	1,822.20	1,367.43	143,255.02
June, 1878.....		2,887.98	1,687.80	1,445.92	121,833.11
Totals.....		\$34,655.80	\$21,327.38	\$19,084.32	\$ 1,707,703.06

Recapitulation of Earnings.

Receipts from local passengers.....	\$325,283.22
Receipts from through passengers	95,013.29
Receipts for express.....	21,327.38
Receipts for mails.....	34,655.80
Total receipts from passenger trains.....	\$476,279.69
Receipts from passenger trains, per train mile run (529,362 miles), \$0.90.	
Receipts from local freight.....	\$500,479.85
Receipts from through freight	711,859.20
Total receipts from freight trains.....	\$1,212,339.05
Receipts from freight trains, per train mile run (827,279 miles), \$1.46.	
Receipts from miscellaneous sources	\$19,084.32
Total earnings	\$1,707,703.06
Proportion for Iowa	\$1,707,703.06
Earnings per mile of road operated (402.16 miles) ..	4,246.33
Per train mile, for passenger, freight and mixed trains (1,356,- 641 miles), \$1.26.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor.....	\$ 88,860.02
Repairs of track—supplies (exclusive of new rails).....	47,756.15
Repairs of bridges—labor and supplies.....	59,148.08
Repairs of fences.....	8,603.95
Repairs of buildings—stations and water-tanks, etc.....	14,424.04
Repairs of telegraph.....	1,949.75
New rails, deducting old rails sold—net value.....	56,221.20
All other expenditures chargeable to this account.....	68,440.28
Total.....	\$345,403.47

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives—labor	\$ 9,648.27
Repairs of passenger locomotives—supplies.....	3,996.20
Repairs of freight locomotives—labor.....	26,159.85
Repairs of freight locomotives—supplies.....	14,950.96
Repairs of passenger, baggage, mail and express cars—labor.....	4,517.30
Repairs of passenger, baggage, mail and express cars—supplies.....	14,257.34
Repairs of freight cars—labor.....	17,498.83
Repairs of freight cars—supplies.....	20,596.36
Repairs of machinery and tools—labor.....	1,150.76
Repairs of machinery and tools—supplies.....	1,575.64
All other expenditures chargeable to this account.....	23,127.26
Total.....	\$137,478.77

Class 3.—Conducting Transportation.

Fuel.....	\$ 94,967.27
Oil, waste and lights.....	5,149.41
Wages of employes—conductors, enginemen, brakemen, stationmen, (all grades) and clerks.....	186,193.89
Miscellaneous train and station supplies.....	31,438.89
Water supply.....	5,343.86
Telegraph operation.....	11,231.44
Loss and damage to goods.....	918.78
Injuries to persons.....	10,474.34
Damage for stock killed.....	9,432.33
Damages to property, including damages by fire.....	682.70
Legal expenses.....	16,005.97
All other expenses chargeable to this account.....	1,696.97
Total.....	\$373,493.85

Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 25,730.48
General office expenses, including clerk hire, rent, fuel, lights, etc..	44,535.45
Insurance.....	147.61
Taxes in Iowa	66,575.41
Taxes in other States.....	
Advertising.....	1,552.50
Printing and stationery.....	
All other expenses chargeable to this account.....	16,011.44
Total.....	\$154,552.89
Rental of leased lines.....	655,673.14
Total.....	\$810,226.03

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3, and 4,).....	\$ 1,666,542.12
Proportion for Iowa.....	\$1,666,542.12
Per mile of road operated.....	4,143.98
Per train mile for passenger, freight, and mixed trains, 1,356,641 miles.....	1.23
Percentage of expenses to earnings.....	97.6
Net earnings per train mile, 1,356,641 miles.....	41,160.94 .03

GENERAL RECAPITULATION.

Total earnings.....	1,707,703.06
Total operating expenses.....	1,666,542.12
Net earnings—earnings above operating expenses.....\$	41,160.94
In addition to the above we loan the Iowa leased line: 36 engines, 12 passenger-cars, 10 express and baggage-cars, 879 freight and other cars. For which the annual charge is.....	
	41,196.75
Gauge of track.....	4 ft. 8½ in.
Total length of tracks belonging to these companies laid with steel rails, weights per yard, 60 pounds.....	28.61
Total length of tracks belonging to these companies laid with iron rails, weights per yard, 60 pounds, 56 pounds, 45 pounds, 42 pounds.....	405.36

Roads Belonging to Other Companies, Operated by this Company, Under Lease or Contract.

Name, description and length of each:	
Dubuque & Sioux City Railroad, *length.....	142.89
Iowa Falls & Sioux City Railroad, length	183.69
Cedar Falls & Minnesota Railroad, length	75.58
Total length of above roads.....	402.16
Aggregate length of sidings and tracks not above enumerated...	31.81
Total length of above tracks, computed as single track.....	433.97
Total miles of road operated by this company in Iowa.....	402.16

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 28; aggregate length, feet	5,142
Stone bridges, number of.....	None.
Iron bridges, number of, 1; aggregate length, feet.....	110
Wooden trestles, number of, 614; aggregate length, feet.....	51,229
Culverts, number of, 183; aggregate length, feet.....	790

BRIDGES BUILT WITHIN THE YEAR.

During the year, at various points along the entire line, a number of bridges were rebuilt in place of old bridges, all of wood; part of Howe truss pattern, the rest, pile trestles. Total length, 10,070 feet.

Crossings, Etc.

What railroads cross your road at grade in this State, and at what locality?	
Burlington, Cedar Rapids & Northern Railroad, west of Independence station.	
Burlington, Cedar Rapids & Northern Railroad, west of Cedar Falls station.	
Central of Iowa Railroad, west of Ackley station.	
Des Moines & Ft. Dodge Railroad, west of Fort Dodge station.	
Chicago, Milwaukee & St. Paul Railroad south of Charles City station.	
What railroads cross your road over your grade in this State, and where?	
Davenport & Northwestern Railroad, west of Delaware station.	
Number of crossings of highways at grade in this State without protection.....	382
Number of crossings of highways at grade in this State at which there are gates or flagmen.....	3
Number of crossings of highways over railroad.....	3
Number of crossings of highways under railroad.....	18
Number of highway bridges 18 feet above track	3
Number of highway bridges less than 18 feet above track.....	None.

* Length in all cases given in miles and decimals.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? All trains must come to a full stop before crossing another railroad at grade.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Engineers must blow engine whistle, also ring engine bell until highway is passed, and to keep a sharp look out. We think these regulations sufficient.

Stations.

Number of stations in Iowa..... 59

Employes.

Number of persons regularly employed on all roads operated by company in Iowa, including officials..... 884

Fencing.

How many miles of fencing have you on your road in Iowa? 198 miles.

How many miles of fencing have you built during the year? 21 miles.

ROLLING STOCK.

Number of locomotives of more than 20 tons' weight exclusive of tender	16
Number of passenger cars—8-wheel	9
Number of express and baggage cars	5
Number of box freight cars, stock cars, platform cars, coal cars, and conductors' way cars	206
In addition to the above, we loan the Iowa Leased Lines, 36 engines; 12 passenger cars; 10 express and baggage cars; 879 freight and other cars.	
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—117 tons.	
Give the weight of engines generally used in tons	30
Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—	6
Give the weight of engine generally used	26 tons.
Number of locomotives equipped with train-brake	4
Number of passenger, baggage and mail cars equipped with train-brake	14
What kind of train-brake is in use on your road? Westinghouse.	
Number of passenger cars with Miller platform and buffer	14

TELEGRAPHS.

Miles of telegraph on line operated by company	692
Miles of telegraph owned by company	None.
Number of telegraph offices in company's stations	48
Number of telegraph stations operated by company	46
Number of telegraph stations operated jointly by rail and telegraph companies	40

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	326,754
Miles run by freight trains.....	787,885
Miles run by mixed trains.....	.....
Total mileage of passenger, freight and mixed trains.....	1,356,841
Miles run by construction and other trains	131,694
Total train miles run.....	1,488,335
Miles run by rented cars.....	1,122,277
Number of through passengers.....	26,718
Number of local passengers.....	281,962
Total number of passengers carried.....	308,680
Total passenger mileage, or passengers carried one mile....	15,159,812
Average amount received from each passenger	\$ 1.36
Average distance traveled by each passenger—miles.....	49
Number of tons of through freight carried	265,145
Number of tons of local freight carried.....	209,602
Total tons of freight carried.....	474,747
Total freight mileage, or tons carried one mile.	60,959,380
Highest rate of fare per mile for any distance.....	3.00 cts.
Lowest rate of fare per mile, for any distance (single fare)	1.46
Average rate of fare per mile received for through passengers.....	2.65
Average rate of fare per mile received for local passengers.....	3.00
Average rate of fare per mile for all passengers.....	2.77
Average rate received per mile per ton for through freight.....	.....
Average rate received per mile per ton for local freight.....	.....
Average rate received per mile per ton for all freight carried.....	1.988
Average number of cars in passenger trains, including baggage cars.....	4.6
Average number of cars in freight trains.....	11.7
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	126 tons
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	177 tons
Rate of speed of passenger and express trains, including stops....	22 miles
Rate of speed of freight trains, including stops.....	11 miles

Tonnage of Articles Transported.

	TONS.
Grain.....	152,420
Plour	12,609
Provisions (beef, pork, lard, etc).....	2,332
Animals.....	49,118
Other agricultural products.....	5,495
Lumber and forest products.....	83,591
Coal.....	62,161
Salt.....	6,024
Oil.....	3,270
Pig and bloom iron.....	54
Ores.....	159
Manufactures,—articles shipped from point of production.....	4,832
Merchandise and other articles, not enumerated above.....	92,682
Total tons carried.....	474,747

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company; compensation about \$20,000 per annum. We furnish and own the cars and keep them in repair. The usual express business is done by them. They take their freight from and deliver it to our depots.

Transportation Companies.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference to speed, or order of transportation, and if so, in what particular? All freight and transportation companies having business at any point on this road are allowed to run upon it, they paying the regular rates for such service. We give them no preference of speed, or order of transportation.

Sleeping-Cars.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars run on these leased lines, and are owned by this company. We charge from one to two dollars per berth, according to distance. No dining cars.

U. S. Mail.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service?

Dubuque to Sioux City.....	\$ 29,440.80 per annum.
Cedar Falls Junction to Mona.....	5,840.00 per annum.

Total	\$ 35,280.80.
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The usual form of contract.

Lands—Congressional Grant.

We have no official information touching these points.

Lands—State or Swamp-Land Grant.

We have no official information touching these points.

ACCIDENTS TO PERSONS IN IOWA.

DATE. 1877.	NAME.	OCCUPATION.	CAUSE OF ACCIDENT.	CHARACTER OF INJURY.
July 6	F. C. Malvehill.	Citizen	Lying on the track	Killed
July 10	W. F. Know	Brakeman	Unloading freight	Arm and leg contused
July 17	Hant Jones	Citizen	Climbing on car	Leg broke in jumping
July 21	T. E. Saunders	Brakeman	Coupling cars, foot caught	Killed
July 31	John Buckley	Brakeman	Climbing on moving train	Head and knee bruised
Aug. 2	I. H. McCabe	Brakeman	Fell off car	Shoulder bruised
Aug. 10	L. H. McCabe	Brakeman	Coupling freight cars	Face and ear bruised
Aug. 16	O. A. Nelson	Sectionman	Jumped off hand car	Ankle sprained
Sept. 8	L. B. Redpath	Brakeman	Uncoupling freight cars	Fingers bruised
Sept. 15	P. Broderick	Citizen	Asleep near track	Flesh wound on leg
Sept. 23	Jas. Gilliam	Citizen	Coupling freight cars	Foot pinched
Sept. 27	A. J. Groves	Brakeman	Fell off moving freight cars	Finger amputated
Oct. 1	R. Blake	Fireman	Coupling freight cars	Killed
Oct. 11	R. C. Broderick	Brakeman	Stepping off caboose	Ankle sprained
Oct. 22	Nich. Pott	Passenger	Claims he was put off train	Back hurt
Oct. 27	A. J. Kellogg	Brakeman	Ladder of freight car broken	Back hurt
Oct. 28	J. Connors	Minor, 12	Climbing on cars	Stunned, recovered
Dec. 15	C. O. Blenlis	Brakeman	Coupling cars	Bruised all over
Dec. 20	R. F. Howie	Brakeman	Coupling cars	Head jammed
Dec. 31	Kate Faran	Passenger	Coupling cars	Thumb joint amputated
1878.			Fell off station platform	Slightly bruised
Jan. 16	J. A. Foye	Frl. baggage man	Walking around car	Head and ear contused
Jan. 30	R. C. Brownell	Citizen	Climbing on moving train	Toes crushed
Feb. 7	Geo. Jakelin	Citizen	Driving in front of train	Back and body bruised
Feb. 15	Chas. Lee	Yard switchman	Climbing on freight car	Shoulder bruised
Feb. 21	W. Beck	Sectionman	Unloading ties, moving train	Arm broken
Feb. 25	C. Gilmore	Brakeman	Climbing on train	Hip and leg bruised
Feb. 27	J. G. Robb	Passenger	Stone thrown at train	Face cut by glass
Mar. 1	J. W. Butterick	Citizen	Walking on track	Leg amputated, died
Mar. 20	N. Phelps	Brakeman	Switching	Shaken by cars
Apr. 30	Miss T. J. Ryan	Passenger	Riding in caboose	Bruised
Apr. 30	A. W. Dipple	Passenger	Riding in caboose	Cuts on face
Apr. 30	J. R. Beck	Passenger	Riding in caboose	Head bruised
Apr. 30	F. Watterlin	Passenger	Riding in caboose	Bruised and scratched
Apr. 30	G. Brunne man	Passenger	Riding in caboose	Scratched
May 3	Jos. Kelly	Tramp	Jumping off train	Knee sprained
May 7	N. H. Carroll	Gitizen	Walking on track	Run over, died
May 15	E. D. Parker	Brakeman	Uncoupling cars	Hip bruised
June 14	L. S. Smith	Engineer	Thrown off his seat	Fingers cut
June 20	Jos. Trusty	Brakeman	Taking coal in tender	Face bruised

RECAPITULATION OF ACCIDENTS.

Killed--Passengers—from causes beyond their control.....	0	
By their own misconduct or want of caution.....	0	
Employees—from causes beyond their control.....	0	
By their own misconduct or want of caution.....	2	
Others—from causes beyond their control.....	0	
By their own misconduct or want of caution.....	3	Total killed 5
Injured--Passengers—from causes beyond their control.....	6	
By their own misconduct or want of caution.....	2	
Employees—from causes beyond their control.....	2	
By their own misconduct or want of caution.....	18	
Others—from causes beyond their control.....	0	
By their own misconduct or want of caution.....	7	Total injured..... 35

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Division Superintendent, D. L. Parker, Dubuque.
 Superintendent of Telegraph, E. Sholes, Dubuque.
 Attorneys, local—Griffith & Knight, Dubuque; J. F. Duncombe, Ft. Dodge.

STATE OF ILLINOIS, }
 County of Cook. }

W. K. Ackerman, President, and J. C. Welling, Auditor of the Illinois Central Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

(Signed,)

[L. S. OF R. R.]

W. K. ACKERMAN,
 J. C. WELLING.

Subscribed and sworn to before me, this 22d day of August, A. D., 1878.

[L. S.]

BERNT HOE,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 27th day of August, 1878.

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Par value of shares.....	\$ 100.00
Number of stockholders at date of last election.....	367
Number of stockholders in Iowa at same date.....	9
Amount of full-paid stock held in Iowa.....	\$17,700.00
Capital stock authorized by vote of company, number of shares.....	50,000
Capital stock issued [number of shares, 49,993] amount paid in..	4,999,300.00
Capital stock paid in on shares not issued [number of shares, 650.62], scrip.....	650.62
Capital stock paid in common.....	4,999,950.62
Capital stock paid in preferred, and conditions of preferment...	None.
Capital stock, total amount paid in as per books of the Company.....	4,999,950.62
Capital stock paid in per mile of road owned by company [142 7-10 miles] about.....	35,000.00

ASSETS—CORPORATE PROPERTY.

Estimated value of road-bed, including rails and bridges, rolling stock, stations, buildings, and fixtures.....	\$ 5,730,380.96
As charged on company's books. Not in possession of property, and cannot estimate per cent. value.	
Estimated value of all other property, including investments in stocks and bonds of other corporations. (Iowa Homestead Company)	256,019.94
Estimated value of property per mile of road [142 7-10 miles]..	41,950.00

DEBT.

Funded debt, as follows:

First mortgage bonds (due January 1st, 1883, bear interest at 7 per cent., which is payable January and July 1st) amount.....	\$ 296,000.00
First mortgage bonds, (due July 1st, 1894, bear interest at 7 per cent., which is payable January and July 1st) amount.....	586,000.00
Total amount of funded debt.....	882,000.00
Amount received from the same in cash.....[All]	

Other debts—current credit balances, etc.....	None.
Amount of debt liabilities per mile of road (142 7-10 miles)	6,110.00
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments.....	.....
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same. Liability under lease of Cedar Falls & Minnesota Railroad Company, now assumed by Illinois Central Railroad Company under our lease to them. Liability for \$1,500 per mile per annum of C. F. & M. Rail- road.	
Operating expenses, *operated by the Illinois Central Railroad Com- pany.....	.....

PAYMENTS FROM INCOME DIVIDENDS, ETC.

Interest paid during the year.....	\$ 61,740
Total interest liability for the year.....	\$ 61,740
Dividends declared, five per cent. for the year; amount.....	249,965
Date of last dividend declared, [April 15, 1878.]	
Balance for the year, or surplus? All surplus, April 1, and October 1 of each year, paid in dividends to stockholders, until paid depos- ited in New York.	
Surplus at the commencement of the year.....	.....

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, DECEMBER
31, 1877.†

DR.

Railroad and appurtenances.....	\$ 5,730,380.96
Iowa Homestead Co. interest.....	256,019.94
County warrants.....	530.30
Profit and loss.....	38,094.99
Loans receivable.....	123,000.00
Cash in bank.....	3,705.43
Rent due to December 31, 1877, and not collected	19,917.51
Total.....	\$ 6,171,649.18

CR.

Capital stock issued in Dubuque.....	\$ 37,200.00
Capital stock issued in New York.....	4,962,100.00
Capital stock, fractional shares	650.62
First mortgage bonds, first division.....	296,000.00
First mortgage bonds, second division	586,000.00
First mortgage bonds, purchased from land sales	12,000.00
Fractional bond scrip.....	387.44
Lands, D. & S. C.....	20,091.08
Lands, Iowa Homestead Co.....	5,277.74
Coupons outstanding.....	155.74
Income account	109,507.97
Unclaimed dividends	11,414.31
Dividend scrip.....	94.05
Income invested in Iowa Homestead Co., interest.....	130,770.23
Total	\$ 6,171,649.18

* Note by the Commissioners.

† Figures for first six months, 1878, not completed.

LANDS.

State the number of acres of land your company has already received from congressional and swamp land grants.

State the number of acres yet to inure to your company from above mentioned grants.

State the number of acres sold.

DUBUQUE & SIOUX CITY R. R., }
52 WILLIAM STREET, NEW YORK, Dec. 8, 1878. }

J. S. CAMERON, Esq., *Secretary, Des Moines, Iowa.*

DEAR SIR: Yours of 30th October, was received during my absence. I found it was impossible to answer fully the questions in blank furnished, and have almost despaired making any satisfactory statement. I have sent all the materials I have here to D. A. McKinlay, Secretary, in Dubuque, and asked him to do the best he could to complete our report to the Board of Commissioners.

The grant to this company has been of no benefit whatever, but a constant source of annoyance and loss. The conflicting titles in Des Moines River and over the swamp land claims, prevent settlement and sales, while the expense in taxes, etc., continues and increases. I hope Mr. McK. will soon be able to forward the statement.

Yours, truly,

J. B. DUMONT, *Treasurer.*

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Morris K. Jesup.

Vice-President, James A. Roosevelt.

Secretary, D. A. McKinlay.

Treasurer, J. B. Dumont.

Attorneys, general and local, Chas. A. Clark, Cedar Rapids.

NAMES OF DIRECTORS WITH RESIDENCE.

Morris K. Jesup, New York.

James A. Roosevelt, New York.

D. Willis James, New York.

Abram S. Hewitt, New York.

J. Pierpont Morgan, New York.

John F. Slater, Norwich, Connecticut.

Lorenzo Blackstone, Norwich, Connecticut.

Mason Thomson, New York.

S. H. Herriman, Brooklyn, New York.

General offices at Dubuque, Iowa, and 54 William street, New York.

Date of annual meeting of stockholders, second Monday in February.

Fiscal year of company, December 31st.

STATE OF NEW YORK, }
County of New York. }

I, J. B. Dumont, Treasurer of the Dubuque & Sioux City Railroad Company, being duly sworn, depose and say that he has prepared the foregoing statements and declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief, to such extent as furnished.

Signed,

J. B. DUMONT, *Treasurer Dub. & S. C. R. R.*

[L. S. OF R. R.]

Subscribed and sworn to before me, this 2d day of September, A. D., 1878.

CHARLES L. SHAROT,

[L. S.]

Notary Public, N. Y.

Received and filed in the office of the Commissioners of Railroads, this 6th day of September, 1878.

REPORT

OF THE

IOWA FALLS & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	6,000,000.00
Par value of shares.....	\$	100.00
Average price received per share.....		100.00
Number of stockholders at date of last election.....		200
Number of stockholders in Iowa at same date.....		14
Amount of full-paid stock held in Iowa.....	\$89,800.00	
Capital stock authorized by vote of company, number of shares, no vote on the question.		
Capital stock issued, number of shares 46,250, amount paid in...		4,625,000.00
Capital stock, total amount paid in as per books of the com- pany.....		4,625,000.00
Capital stock, total amount realized in property.....	\$4,625,000.00	
Capital stock paid in per mile of road owned by com- pany.....	183.69	25,178.29

DEBT.

Funded debt, as follows:

First mortgage bonds (due October 1, 1917, bear interest at 7 per cent., which is payable April 1st and October 1st amount.....)	\$	2,947,500.00
Amount received from the same in property.....	\$2,947,500.00	
Other debts—current credit balances, etc.....		4,794.56
Total debt liability.....	\$	2,952,294.56
Amount of debt liabilities per mile of road, 183.69 miles.....		16,072.15
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments.....		2,830,786.24

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$	7,585,000.00
* Has no equipment. Operated by the Illinois Central Railroad Company.		

* Note by Commissioners.

REVENUE AND EXPENSES FOR THE YEAR.

Total rental under the lease.....	\$ 212,626.89
Total receipts from land department	141,010.00
Net credits to income account from other sources.....	657.94
Expenses and salaries	5,252.75

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year	201,757.50
Interest falling due during the year, but not paid.....	4,742.50
Total interest liability of the year	206,500.00
Dividends declared, 2 per cent. for the year, amount.....	92,485.00
Date of last dividend declared, June 1, 1878.	
Balance for the year, or surplus.....	50,057.08
Surplus at the commencement of the year.....	45,500.07
Total surplus.....	\$95,557.15

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Construction	\$7,585,000.00
<i>Assets—Cash:</i>	
In hands of assistant treasurer.....	\$883.16
In hands of treasurer and in National Park Bank, New York, for payment of coupons.....	73,536.22
	74,419.38
Missouri Valley Land Co. stock.....	8,800.00
Due from Illinois Central Railroad Co.....	22,208.15
Due from Sioux City & Pacific Railroad Co.....	16,080.79
Total	\$7,706,508.32

Cr.

Capital stock	\$4,623,500.00
<i>Funded Debt:</i>	
First mortgage bonds	2,947,500.00
<i>Floating Debt:</i>	
Over due coupons	4,794.56
Sioux City Railroad contingent, company construction account (assets received from said company less amount charged it for right-of-way expenses)	35,156.61
Balance to credit of income account	95,557.15
Total.....	\$7,706,508.32

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants.....	640,496.11
State the number of acres yet to inure to your company from Congressional grants.....	Not known.
State the average price at which these lands are offered for sale by the company.....	about \$6.00 per acre.
State the average price at which these lands have been sold or contracted by the company.....	6.81 per acre.

State the number of acres sold.....	292,228.31
State the amount received from sales.....	\$ 680,972.23
State the amount received from outstanding contracts.....	618,063.93
State the gross amount received from sales, contracts, forfeited contracts, &c., up to June 30, 1878.....	1,455,152.18

Lands—State or Swamp Land Grant.

State the number of acres of swamp lands received from counties.....	None.
State number of acres yet to inure to your company from swamp lands granted to the counties	None.
Taxes paid on land grants.....	\$ 442,037.07
Other expenses for the care, sale and management of the lands.....	166,547.41
Total taxes and expenses.....	\$ 608,584.48

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Horace Williams, Cedar Rapids, Iowa.
 Vice-President, J. Van Deventer, Cedar Rapids, Iowa.
 Secretary, P. E. Hall, Cedar Rapids, Iowa.
 Treasurer, David P. Kimball, Boston, Massachusetts.
 Assistant Treasurer, J. Van Deventer, Cedar Rapids, Iowa.
 Auditor, Geo. T. Crandell, Cedar Rapids, Iowa.
 Auditor of Land Department, P. E. Hall, Cedar Rapids, Iowa.
 Attorneys, General and Local, { E. S. Bailey, Clinton, Iowa.
 { I. N. Kidder, Boone, Iowa.
 { Joy & Wright, Sioux City, Iowa.
 Register of Lands, Chas. H. Clark, Cedar Rapids, Iowa.
 Register of Stock, David P. Kimball, Boston.

NAMES OF DIRECTORS WITH RESIDENCE.

John B. Alley, Lynn, Massachusetts.
 Oliver Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 Prince S. Crowell, East Dennis, Massachusetts.
 J. Van Deventer, Clinton, Iowa.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.
 Date of annual meeting of stockholders, third Wednesday in May.
 Fiscal year of the company, from March 31st to April 1st.

STATE OF IOWA, }
County of Linn. }

I, P. E. Hall, Secretary of the Iowa Falls & Sioux City Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief.

Signed,

[L. S. R. R.]

P. E. HALL.

Subscribed and sworn to before me, this 14th day of September, A. D., 1878.

CHAS. H. CLARK.

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

CEDAR FALLS & MINNESOTA RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$2,550,000.00
Par value of shares.....	\$ 100.00
Average price received per share.....	100.00
Number of stockholders at date of last election.....	18
Number of stockholders in Iowa at same date.....	3
Amount of full-paid stock held in Iowa.....	28,300.00
Capital stock authorized by vote of company, [number of shares, 15,865.]	
Capital stock issued, [number of shares, 15,865,] amount paid in...	1,586,500.00
Capital stock, total amount paid in as per books of the company, realized in cash.....	\$1,586,500.00
Capital stock paid in per mile of road owned by company, [75.58 miles].....	20,991.00

DEBT.

Funded debt as follows:

First mortgage bonds (due April 30, 1884, bear interest at 7 per cent., which is payable April and October;) amount..	\$ 192,500.00
First mortgage bonds (due January 1, 1907, bear interest at 7 per cent., which is payable January and July;) amount...	1,314,000.00
Total amount of funded debt.....	1,506,500.00
Amount received from the same in cash.....	\$1,506,500.00
Other debts—current credit balances, etc.....	None.

COST OF ROAD AND EQUIPMENT.

In bonds.....	\$1,587,000.00
In stock.....	1,586,500.00
Total expended for construction.....	\$3,173,500.00
Total for equipment? No equipment. Road being leased to Illinois Central Railroad Company at a rental of \$1,500 per mile per annum, which yields to the company, monthly, \$9,438.05; or \$113,256.60 per annum; (1-10 of 1 per cent. being deducted for exchange or remittances.)	

RETURNS OF COMPANIES.

281

Receipts other than Rental.

Receipts from sale of real estate, not land grant.....	\$ 521.70
Receipts from sinking fund investment.....	5,635.00
Receipts from all other sources, specifying same, interest on bal- ances in New York.....	626.39

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year.....	\$ 111,090.00
Receipts above operating expenses and interest.....	1,635.13
Dividends declared, per cent. for the year, amount.....	None.
Balance for the year, or surplus	2,129.25
Surplus at the commencement of the year.....	494.12
Total surplus.....	2,129.25

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, DEC. 31, '78.

Dr.

Construction (cost of road).....	\$ 3,173,500.00
Minnesota & Southwestern stock.....	1,580.00
Real estate.....	4,070.71
Sinking fund.....	1,130.55
J. S. Kennedy & Co.....	1,975.60
Total.....	\$ 3,182,256.86

Cr.

Capital stock.....	\$ 1,586,500.00
Bonds.....	1,506,500.00
Bonds in sinking fund.....	80,500.00
Income account.....	2,129.25
Coupons.....	2,450.00
Donations.....	3,047.06
J. S. Kennedy in account with sinking fund.....	1,130.55
Total.....	\$ 3,182,256.86

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From Junction near Cedar Falls to Waverly,—

From Waverly to Charles City, October 15, 1868.

From Charles City to St. Ansgar, December 31, 1869.

From St. Ansgar to southern line of Minnesota, May 31, 1870.

* Length of main line of road completed, from near Cedar Falls to Min-
nesota state line in Iowa..... 75.58

* Length in all cases given in miles and decimals.

Lands—Congressional Grant.

Company had no land grant.

Summary.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise? Received no city or county bonds. Local cash donations received from the following places:

Waterloo	\$ 685.00
Waverly	2,850.24
Nashua	3,939.20
Plainfield	116.65
Charles City	5,086.00
West Mitchell	8,351.28
Floyd	4,490.44
Ossage	5,669.20
Orchard	500.00
St. Ansgar	1,182.95
Total	\$ 32,870.96

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, John S. Kennedy, New York City.

Secretary and Treasurer, D. A. McKinlay, Dubuque, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

John S. Kennedy, New York City.

Lorenzo Blackstone, New York City.

D. Willis James, New York City.

James A. Roosevelt, New York City.

John Crerar, Chicago, Illinois.

General offices at Dubuque, Iowa, and 41 Cedar street, New York City.

Date of annual meeting of stockholders, second Monday in April.

Fiscal year of the company, December 31st.

STATE OF NEW YORK, }
City and County of New York. }

John S. Kennedy, the President of the Cedar Falls and Minnesota Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief, excepting figures relating to finances; the accounts of the company being written up to December 31st, 1877.

Signed,

[L. S. OF R. R.]

JOHN S. KENNEDY.

Subscribed and sworn to before me, this 29th day of August, A. D., 1878, at New York city, as witness my hand and official seal.

CHARLES NETTLETON,

[L. S.] Commissioner for Iowa in New York; 150 Broadway, New York City.

Received and filed in the office of the Commissioners of Railroads, this 6th day of September, 1878.

REPORT
OF THE
IOWA RAILWAY, COAL AND MANUFACTURING COMPANY,
BOONSBORO, IOWA,
FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association	\$500,000.00
Par value of shares	\$100.00
Average price received per share.....	50.00
Number of stockholders at date of last election	4
Number of stockholders in Iowa at same date.....	4
Amount of full-paid stock held in Iowa	60,000.00
Capital stock authorized by vote of company—number of shares	600
Capital stock issued (number of shares, 600) amount paid in	
Capital stock paid in on shares not issued (number of shares..... None.)	
Capital stock—total amount realized in cash.....	24,000 00
Capital stock—total amount realized in property.....	6,000.00

ASSETS—CORPORATE PROPERTY.

Estimated value of the road-bed, including rails and bridges, etc.....	20,000.00
Estimated value of rolling stock	3,300.00
Estimated value of stations, buildings, and fixtures	2,200.00
Estimated value of all other property, including investments in stocks and bonds of other corporations.....	500.00
Estimated value of property per mile of road, 3½ miles	8,000.00

COST OF ROAD AND EQUIPMENT.

Construction of Road.

Superstructure, including rails.....	14,370.07
Passenger and freight stations, wood and coal-sheds, and water stations	2,985.29
Engineering, agencies, salaries, and other expenses during construction.....	1,000.00
All other items charged to construction not enumerated above.....	22,996.36
Total expended for construction.....	41,351.72

Cost of Equipment.

Locomotives	3,000.00
Passenger, mail, and baggage cars.....	1,000.00
Total for equipment.....	4,000.00
Total cost of road and equipment.....	45,351.72

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSEN- GERS.	FREIGHT.
July, 1877.....	\$ 13.95	\$ 313.50
August, 1877.....	8.68	327.50
September, 1877.....	33.70	880.50
October, 1877.....	10.20	1,192.50
November, 1877.....	32.53	1,733.75
December, 1877.....	50.17	1,349.50
January, 1878.....	28.11	1,692.75
February, 1878.....	3.00	471.50
March, 1878.....		340.00
April, 1878.....	10.00	438.50
May, 1878.....		272.50
June, 1878.....		197.50
Totals.....	\$ 190.34	\$ 9,190.00

Recapitulation of Earnings.

Total receipts from passenger trains.....	\$ 190.34
Receipts from passenger trains, per train mile run, [— miles] 10c..	
Total receipts from freight trains.....	9,190.00
Receipts from miscellaneous sources.....	45.00
Total earnings.....	\$9,425.34

Receipts other than Earnings.

Receipts from sinking fund investment	412.22
Receipts from all other sources, specifying same	134.54
Total receipts for the year	\$9,972.10

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Repairs of track—labor.....	\$ 169.07
Repairs of fences	77.23
Repairs of buildings, stations and water-tanks, etc.....	20.00
All other expenditures chargeable to this account.....	63.85
Total.....	\$ 330.15

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives—labor and supplies	555.67
All other expenditures chargeable to this account	99.95
Total	\$ 655.62

Class 3.—Conducting Transportation.

Fuel	847.80
Oil, waste and lights.....	82.82
Wages of employes—conductors, enginemen, brakemen, station-men (all grades) and clerks.....	2,211.78
Total	\$3,142.40

Class 4.—General Expenses.

Salaries of the general officers of the company.....	1,770.72
Insurance.....	60.00
Taxes in Iowa	412.22
All other expenses chargeable to this account.....	40.00
Total	\$2,282.94

GENERAL RECAPITULATION.

Total earnings.....	\$ 9,972.10
Total receipts during the year.....	\$ 546.76
Total operating expenses.....	6,411.11
Net earning—earnings above operating expenses.....	3,560.99
Total receipts above operating expenses.....	\$3,560.99

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From Boone to Boonsboro, October 26, 1874.

From Boonsboro to Coal Banks, _____

Length of main line of road completed, from Boone to Coal banks..... 3½ miles.

Aggregate length of sidings and other tracks not above enumerated 4,000 feet.

Gauge of track..... 4 feet 8½ in.

What railroads cross your road at grade in this state? None.

What railroads cross your road either over or under your grade in this state? None.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Whistle and ring bell.

Number of stations? One.

Number of persons regularly employed on all roads operated by company, including officials? 5 to 7.

How many miles of fencing have you on your road in Iowa? About ¼ length.

How many miles of fencing have you built during the year? 16 rods.

ROLLING STOCK.

Number of locomotives of more than 20 tons weight, exclusive of tender? One.

Number of conductors' way-cars? One.

Other cars as follows: ———

MILEAGE, TRAFFIC, Etc.

Highest rate of fare per mile, for any distance.....	3 cents.
Lowest rate of fare per mile, for any distance (single fare).....	2 cents.
Average number of cars in freight trains.....	3

ADDITIONAL QUESTIONS.

State the amount of city, county, and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city and county bonds, money or otherwise? It was agreed and subscribed to this company by the town or people of Boonsboro, that it should receive \$7,000, but before the completion of the road the town began to go down, and it has been very hard to realize; some of the subscription was paid in work. I do not think the company has realized more than \$3,000 in all donations.

ACCIDENTS TO PERSONS IN IOWA.

January 17, 1878.—John James, brakeman, in making coupling at Boone switch, end of road, got his little finger smashed, left-hand, so that it had to be amputated at first joint. It was in the morning, pleasant, and backing into the switch. Willis Vernon, engineer, and Richard Simpson, fireman. It was thought to be his carelessness, and he said he was not thinking about his hand.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Charles A. Sherman, Boonsboro, Iowa.

Vice-President and Secretary, Delos Arnold, Marshalltown, Iowa.

Treasurer, T. N. Canfield, Boonsboro, Iowa.

General Manager and Superintendent, Chas. A. Sherman, Boonsboro, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Charles A. Sherman, Boonsboro, Iowa.

Delos Arnold, Marshalltown, Iowa.

T. N. Canfield, Boonsboro, Iowa.

General offices at Boonsboro, Iowa.

Date of annual meeting of stockholders, August, first Monday.

Fiscal year of the company, from 1st of January to last of December.

STATE OF IOWA, }
County of Boone. }

I, Charles A. Sherman, President and Superintendent of the Iowa Railway, Coal and Manufacturing Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[L. S. R. R.]

CHARLES A. SHERMAN.

Subscribed and sworn to before me, this 14th day of November, A. D., 1878.

W. D. TEMPLIN,

[L. S.]

Justice of the Peace.

Received and filed in the office of the Commissioners of Railroads, this 19th day of November, 1878

REPORT

OF THE

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Par value of shares.....	\$ 100.00
Number of stockholders in Iowa at same date.....	Unknown.
Amount of full-paid stock held in Iowa.....	Unknown.
Capital stock authorized by vote of company, number of shares.....	29,894 ^{1,863} / _{10,000}
Capital stock issued, number of shares, 27,894 ^{1,863} / _{10,000} amount paid in.....	\$ 2,789,413.66
Capital stock paid in preferred, and conditions of preferment....	Nil.
Capital stock total amount paid in as per books of the company..	\$ 2,789,413.66
Capital stock paid in per mile of road owned by company, 249 83-100 miles.....	11,165.25
Estimated value of property per mile of road, 249 83-100 miles...	8,000. 0

DEBT.

Funded debt, as follows:

C. B. & St. Joe. 1st mortgage bonds (due January 1, 1880, bear interest at 7 per cent., which is payable January and July) amount.....	500,000.00
K. C., St. J. & C. B. mortgage bonds (due January 1, 1907, bear interest at 7 per cent., which is payable January and July) amount.....	4,493,428.13
Income or other mortgage bonds (due January 1, 1907, bear interest at not exceeding 6 per cent., which is payable when earned, April 1, and October 1,) amount.....	2,488,041.61
C. B. & St. Joe., & Mo. Valley, old bonds outstanding, to be exchanged for new issue of K. C., St. J. & C. B.....	3,500.00
Total amount of funded debt.....	\$ 7,484,969.74
Unfunded debt incurred for construction and equipment.....	24,158.98
Total debt liabilities.....	\$ 7,509,128.72
Amount of debt liabilities per mile of road, 249 83-100 miles.....	30,056.95
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same.....	None.

COST OF ROAD AND EQUIPMENT.

Expended for construction	\$ 9,204,365.30
Average cost of construction per mile of road (not including sidings) 249.83 miles	36,842.52
Proportion of cost of construction for Iowa, 53 83-100 miles	1,983,232.53

Cost of Equipment.

Expended for equipment	\$ 1,167,418.33
Average cost of equipment per mile of road operated by company in this State	4,672.85
Proportion of cost of equipment for Iowa, on 53 83-100 miles	251,539.56
Total cost of road and equipment	\$ 10,371,783.63
Average cost of same per mile, 249 83-100 miles	41,515.37
Proportion of same for Iowa, 53 83-100 miles	2,234,772.09

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line extension or alteration of road	72,641.87
Passenger and freight stations, wood-sheds and water stations ..	1,687.14
New locomotives	23,222.18
New passenger, mail, and baggage cars	284.69
New freight cars—100	54,261.46
Machine-shops, machinery and tools	543.12
Total	\$ 152,630.46
Property sold and credited property account during the year	2,500.00
Net addition to property account for the year	\$ 150,130.46

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rails with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reason therefor? Total cost of steel rails charged to expenses and credit given for old iron sold. If weight of rail per mile is increased, the increased weight per mile is charged to construction account; if decreased, credit is allowed to construction account. Bridges, etc., are charged to expenses equal to the cost of renewing the old structure. Any surplus expenditure for iron or stone, is charged to construction account.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1877	\$ 8,997.90	\$ 24,136.55	\$ 33,134.45
August, 1877	9,390.43	28,666.90	38,057.33
September, 1877	11,184.35	38,087.43	49,271.78
October, 1877	11,987.42	30,157.41	42,144.83
November, 1877	10,646.93	26,027.23	36,674.16
December, 1877	8,364.91	24,764.29	33,129.20
January, 1878	6,709.48	22,818.26	29,527.74
February, 1878	8,068.64	24,077.79	32,146.43
March, 1878	8,376.47	28,540.03	36,916.50
April, 1878	9,751.11	24,867.81	34,618.92
May, 1878	8,579.49	22,834.83	31,414.32
June, 1878	7,537.13	21,622.12	29,159.25
Totals	\$ 109,594.26	\$ 316,600.65	\$ 426,194.91

FROM TRANSPORTATION OF FREIGHT.

	FREIGHT.	MAILS.	EXPRESS.	MISCELLANEOUS.
July, 1877	\$ 56,836.66	\$ 2,596.99	\$ 1,513.58	\$ 8,148.38
August, 1877	100,113.82	2,596.99	1,350.00	3,330.84
September, 1877	85,390.79	2,596.99	3,523.06	3,894.49
October, 1877	88,299.31	2,540.15	1,516.68	3,644.44
November, 1877	84,812.66	2,596.99	1,300.00	3,448.87
December, 1877	75,457.72	2,596.99	1,300.00	4,946.36
January, 1878	68,663.33	2,596.99	1,350.00	3,151.80
February, 1878	73,363.34	2,596.99	1,200.00	3,269.33
March, 1878	96,887.29	2,596.99	1,300.00	3,153.33
April, 1878	98,740.61	2,596.99	1,300.00	5,833.30
May, 1878	87,791.98	2,596.99	1,350.00	5,603.15
June, 1878	54,754.60	2,596.99	1,250.00	3,933.03
Totals	\$971,112.21	\$31,107.04	\$18,258.32	\$ 52,357.32

Recapitulation of Earnings.

Receipts from local passengers.....	\$ 316,600.65
Receipts from through passengers.....	109,594.26
Receipts for express.....	18,258.32
Receipts for mails.....	31,107.04
Total receipts from passenger trains.....	\$ 475,560.27
Receipts from local freight.....	747,632.66
Receipts from through freight.....	223,479.55
Total receipts from freight trains.....	\$ 971,112.21
Receipts from miscellaneous sources.....	52,357.32
Total earnings.....	\$1,499,029.80
Proportion for Iowa.....	\$322,990.73
Earnings per mile of road operated, [249.83 miles].....	6,000.20

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor.....	\$157,381.85
Repairs of track—supplies, exclusive of new rails	40,265.33
Repairs of bridges—labor and supplies.....	47,342.03
Repairs of fences—labor and supplies.....	2,432.54
Repairs of buildings—stations and water-tanks, etc.....	10,295.49
New rails, deducting old rails sold	120,664.98
Total	\$378,382.22

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives—labor and supplies.....	41,921.64
Repairs of passenger, baggage, mail and express cars.....	27,390.70
Repairs of freight cars	56,938.04
Total	126,250.38

Class 3.—Conducting Transportation.

Fuel.....	61,133.67
Oil, waste and lights	7,450.99
Train service	65,267.47
Station service	118,035.43
Locomotive service	65,698.72
Water supply	9,519.22
Mail service.....	1,110.00
Telegraph operation.....	11,954.02
Loss and damage of goods	1,417.24
Damage for stock killed	11,132.50
Hire of cars, balance in our favor	
Hire of engines.....	980.00
Foreign agencies.....	32,586.66
All other expenses chargeable to this account	39,480.82
Rents of road and bridges paid other companies	30,452.31
Total	\$456,219.05

Class 4.—General Expenses.

Salaries of the general officers of the company.....	63,065.60
Taxes in Iowa	10,762.84
Taxes in other States—estimated	26,237.16
Printing and stationery.....	14,035.31
Total	\$114,100.91

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes 1, 2, 3 and 4),.....	\$ 1,074,952.56
Proportion for Iowa, <i>pro rata</i>	\$231,615 95-100
Per mile of road operated.....	4,302 73-100
Percentage of expenses to earnings.....	71. 71-100

GENERAL RECAPITULATION.

Total earnings.....	1,499,029.80
Total operating expenses.....	1,074,952.56
Net earnings—earnings above operating expenses.....	\$ 424,077.24
Percentage of net earnings to stock and debt.....	4.07
Percentage of net earnings to cost of road and equipment.....	3.87
Interest paid during the year, all amounting to.....	357,924.23
Interest on bonds.....	\$348,204.41
Interest on floating debt.....	9,719.82
Earnings above operating expenses and interest.....	\$ 66,153.01
Amount paid during the year for permanent improvements, and charged to cost of road.....	150,130.46
Amount paid during the year for permanent improvements, and charged to operating expenses.....	39,093.41
Dividends declared, _____ per cent for the year, amount.....	.....
Date of last dividend declared, _____.	.....

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

To construction account	\$ 9,204,365.30
To equipment account.....	1,167,418.33
To supplies and material on hand.....	61,527.19
To cash.....	59,412.08
To open accounts.....	290,597.26
To real estate in St. Joseph, Mo., purchased for depot purposes, not used and for sale.....	49,180.22
	\$10,832,500.38

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

CR.

By capital stock	\$ 2,789,413.66
By bonded debt.....	7,484,969.74
By bills payable:	
For cars and engines.....	\$ 54,275.00
For real estate	45,000.00
Miscellaneous	280.00
	99,555.00
By open accounts and unpaid vouchers	209,292.91
By land account, chiefly proceeds of lands donated to the C. B. & St. Jo. Railroad Company, in Iowa, to be eventually transferred to construction account.....	35,100.40
By unpaid coupons.....	1,169.32
By accrued interest.....	174,849.50
By income account, surplus.....	38,149.85
Total	\$ 10,832,500.38

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use :
Consolidated July 1st, 1870.

*Length of main line of road completed, from Kansas City to Council Bluffs, (U. P. Transfer)	199.63
Length of main line of road completed, in Iowa	53.83
Length of main line of road completed, in Missouri.....	145.80
Branches owned by company, viz.:	
Hopkins' Branch, length in Missouri	50.20
Total length of road belonging to this company.....	249.83
Aggregate length of sidings and other tracks not above enumerated....	30.50
Aggregate length of tracks belonging to this company computed as single track.....	280.33
Gauge of track.....	4 ft. 8½ inches.
Total length of tracks belonging to this company laid with steel rails, in Iowa [weights per yard, 17 miles, 60 lbs.; 18 miles, 52 lbs.].....	35.00
Total length of tracks belonging to this company laid with iron rails, [weights per yard, 50 lbs.].....	18.33
Total miles of road operated by this company.....	249.83

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of ———; aggregate length, feet	NIL.
Stone bridges, number of ———; aggregate length, feet.....	NIL.
Iron bridges, number of ———; aggregate length, feet.....	NIL.
Wooden trestles, number of ———; aggregate length, feet.....	2,412

Bridges Built within the Year.

None, except in relocation, owing to encroachments of the Missouri river—about two and a half miles in one place, and about five miles in another—in Iowa.

* Length in all cases given in miles and decimals.

Crossings.

What railroads cross your road at grade in this state, and at what locality?
Chicago, Burlington & Quincy Railroad, at Pacific Junction.

What railroads cross your road either over or under your grade in this state, and where? None.

Number of crossings of highways at grade in this state without protection..... 36

Number of crossings of highways at grade in this State at which there are gates or flagmen None.

Number of crossings of highways over railroad None.

Number of crossings of highways under railroad..... None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Absolute stop just prior to crossing, and within 100 yards. Quite sufficient. Never have had any crossing collisions.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found sufficient? The requirements of the laws of Iowa.

Stations.

Number of stations..... 39

Same in Iowa 7

Fencing.

How many miles of fencing have you on your road in Iowa?..... 3.1 miles

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

Built, $\left\{ \begin{array}{l} 18.5 \text{ miles in Fremont county.} \\ 10.8 \text{ miles in Mills county.} \\ 1.9 \text{ miles in Pottawattamie county.} \end{array} \right.$

Aggregate amount—31.2 miles built, 22.6 needed.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender.. 11

Number of locomotives of more than 20 tons weight, exclusive of tender.. 20

Number of locomotives of more than 10 tons weight, exclusive of tender.. 0

Number of passenger-cars—12-wheel. 1

Number of passenger-cars - 8-wheel.... 18

Number of express and baggage-cars, and postal..... 11

Number of box freight-cars..... 250

Number of stock-cars..... 22

Number of platform and coal-cars..... 164

Number of conductors' way-cars..... 14

Other cars as follows :

Combination (merchandise and stock)..... 325

Average amount of tonnage that can be carried over your road in Iowa, with an engine of the weight and power you use for freight trains—give the weight of engines generally used. 400 tons freight—not including cars—as much more. The average carried is much less.

Give the weight of the heaviest locomotives in use. 32-ton engines.

Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. 6 coaches, baggage-cars, sleepers or postal-cars. 28 ton engines.

Number of locomotives equipped with train-brake..... 14

Number of passenger-cars equipped with train-brake All.

What kind of train-brake is in use on your road? Westinghouse Air Brake.

Number of passenger-cars with Miller platform and buffer..... All.

TELEGRAPHS.

Miles of telegraph owned by company.....	None.
Number telegraph offices in company's stations in Iowa	7
Number of telegraph stations operated by company in Iowa	7

MILEAGE, TRAFFIC, Etc.

Miles run by passenger-trains during the year in Iowa.....	78,435
Miles run by freight-trains in Iowa.....	74,396
Miles run by mixed-trains in Iowa.....	Nil.
Total mileage of passenger, freight and mixed-trains in Iowa.....	152,831
Miles run by construction and other trains, switching, &c., in Iowa.....	91,250
Total train miles run.....	244,081
Average number of cars in passenger trains, including baggage cars ...	3.7
Average number of cars in freight trains.....	18.05
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	115 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	214 tons.
Rate of speed of passenger and express trains, including stops.....	22½ miles.
Rate of speed of freight trains, including stops.....	12 miles.

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The United States Express Co. pays a fixed sum for transporting within and up to a fixed limit of weight, and 1½ first class rates on excess. This company does not handle nor have anything to do with the express matter, nor rates thereon, as charged by the express company, but simply carries when placed in baggage car.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or order of transportation and if so, in what particular? None. Various companies can pass over this road for which we pay mileage as to railroad companies for similar service.

What amount have you paid other corporations, car loaning companies (stock companies), or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each? *Nil.* That is to say the balance of car mileage is slightly in our favor, as we earn on our cars more than we pay.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman Palace Car Company's sleepers, for which we pay the same rate per mile as for a coach hired of any railroad company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings? The Pullman Palace Car Company receives the earnings for lodging accommodations.

Lands—Congressional Grant.

State the number of acres of land your company has received from the congressional grants? None.

State the number of acres of swamp lands received from counties? About 6,750, to the Council Bluffs & St. Joseph R. R. Co. All sold; the last of it, about three years since.

State gross amount received from sales, forfeited contracts, etc., up to June 30, 1878?

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise? None to this company, *per se*, but as opposite to one of the companies consolidated.

October 26th, 1877.—Geo. Gunn, brakeman, McPaul. Hand crushed; caught in coupling by his own carelessness.

May 25th, 1878.—Jerry Dodge, bill-poster with Forepaw's advertising-car, Hamburg. Killed while attempting to get on the tender from the advertising-car; slipped and fell between. No one to blame but himself.

June 8th, 1878.—Fremont Bartlett,—about 2½ miles north of Hamburg. Killed. Threw himself on track in front of engine.

**Killed—Passengers—from their own misconduct
or want of caution.....**

Others—from trespassing on track,
etc.....

Injured—Employees—from misconduct or want of caution

1 Total killed..... 2
1 Total injured..... 1

President, Nathaniel Thayer, Boston, Mass.
 Secretary, Charles Merriam, Boston, Mass.
 Treasurer, Charles Merriam, Boston, Mass.
 Assistant Treasurer, Jos. S. Ford, St. Joseph, Mo.
 General Manager, George H. Nettleton, Kansas City, Mo.
 General Superintendent, J. F. Barnard, St. Joseph, Mo.
 Assistant Superintendent, D. H. Winton, St. Joseph, Mo.
 Superintendent of telegraph, John McConniff, St. Joseph, Mo.
 General Passenger Agent, A. C. Dawes, St. Joseph, Mo.
 General Freight Agent, Geo. Olds, St. Joseph, Mo.
 Attorneys, General and Local, Hon. W. F. Sapp and partners, Council Bluffs.

Nathaniel Thayer, Boston, Mass.
 Sidney Bartlett, Boston, Mass.
 H. W. Hunnewell, Boston, Mass.
 William F. Weld, Boston, Mass.
 Charles Merriam, Boston, Mass.
 John A. Burnham, Boston Mass.
 Pickering Clark, New York City.
 John G. Richardson, Brockville, Prov. Ont., Canada.
 George H. Nettleton, Kansas City, Mo.
 General offices at St. Joseph. Mo.

Date of annual meeting of stockholders, the first Tuesday of March in each and every year.

Fiscal year of the company, same as calender year.

STATE OF MISSOURI, }
County of Buchanan. }

John F. Barnard, General Superintendent of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

J. F. BARNARD,
General Superintendent.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 12th day of November, A. D., 1878.

J. R. HARDY,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 19th day of November, 1878.

REPORT

OF THE

KEOKUK & DES MOINES RAILWAY COMPANY.

(Successor to Des Moines Valley Railroad—Eastern Division—Keokuk to Des Moines.)

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 3,924,600.00
Par value of shares.....	\$ 100.00
Average price received per share, par in railroad and other property.	
Number of stockholders at date of last election.....	216
Number of stockholders in Iowa at same date.....	9
Amount of full-paid stock held in Iowa.....	\$32,200.00
Capital stock authorized by vote of company, number of shares.....	39,246
Capital stock paid in common.....	2,400,000.00
Capital stock paid in preferred, and conditions of preferment.....	1,524,600.00
Entitled to 8 per cent. annual dividend out of net earnings, after interest on bonds, in priority to the common.	
Capital stock, total amount realized in cash.....	Nil.
Capital stock, total amount realized in property.....	\$3,924,600.00
Capital stock paid in per mile of road owned by company, 162.2 miles.....	24,226.00

ASSETS—CORPORATE PROPERTY.

Estimated value of the road, including rails, bridges, rolling stock, stations, buildings, fixtures, and all other property, including investments in stocks and bonds of other corpora- tions.....	6,270,351.09
Estimated value of all property per mile of road, 162.2 miles, cash.....	10,804.07
This value is based upon the lease to be made to the C., R. I. & P. R. R., Oct. 1, 1878, in 25 per cent. of the gross earnings, with a specific guarantee of 5 per cent. for 45 years, on \$2,150,000.00 bonds, or on a basis of 8 per cent. on less than \$1,750,000.00 of cash value.	

DEBT.

Funded debt, as follows:

First mortgage bonds (due April 1st, 1904, bear interest at 7 per cent., which is payable semi-annually) amount.....	\$161,000.00	2,300,000.00
Funded interest, mortgage bonds (due October 1st, 1894, bear interest at 8 per cent., which is payable April 1st and October 1st,) amount.....		400,400.00
Interest amounts to.....	32,032.00	
Total interest obligations.....	\$	193,032.00
Total amount of funded debt		2,700,400.00
Amount received from the same in cash.....	\$ 852,400.00	
Amount received from the same in property.....	1,848,000.00	
Des Moines V. R. R., first mortgage, original bonds, 2,310,000.00. Cash produced, \$1,848,000.00 of bonds, less three years interest. New bonds had coupons cut off for three years more.		
Unfunded debt incurred for construction, equipment, real estate, and in any other manner, and how, not constructed by this company, but rebuilt at an immense cost of.....		950,000.00
Total debt liabilities, all included in above amounts.		
Amount of debt liabilities per mile of road.....		16,666.67
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments		2,553,480.77
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same? None known of.		

COST OF ROAD AND EQUIPMENT.

Construction of Road, Built by Company.

The information embraced herein can only be given in aggregate, as we acquired the road, and its equipment and appurtenances at a cost of \$1,909,400, besides \$950,000 for our improvements, making a total cost of \$3,859,400 cash to us, out of which we have received, in returns of cash, but \$243,316.30.

Total cost of road and equipment.....	\$ 6,270,351.09
Average cost of same per mile.....	38,705.87

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line extension or alteration of road—extension to West Des Moines*	\$ 38,338.57
Bridges, new.....	10,251.64
Renewal of track.....	49,086.19
Passenger and freight stations, wood-sheds and water stations, new	216.88
New passenger cars.....	9,789.57
Machine-shops, machinery, and tools.....	1,995.46
New fences.....	416.00
Interest.....	2,647.49
Total	\$ 112,740.80

* Brick station at Des Moines, cost \$6,000, included in above.

State the policy pursued by your company in regard to permanent improvement and repairs? During the year we have built an iron bridge, which we consider the finest within the State of Iowa, at Des Moines, 550 feet long; Pratt truss, 5 spans, all iron; all tiers, cushioning oak tiles; cylinders, iron filled with concrete, the best adapted for freshets and uncertain bottoms and banks. Cost of this bridge with footway, free to the public, \$33,000. We put on track at same time, 260 tons steel rails, and about 600 tons re-rolled iron; the cost of steel and iron charged to construction.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

		PASSENGERS.	FREIGHT.
July,	1877	\$ 14,518.37	\$ 19,024.50
August,	1877	17,155.95	36,139.10
September,	1877	18,325.32	41,317.21
October,	1877	20,325.83	41,159.57
November,	1877	14,937.69	33,381.23
December,	1877	13,540.74	23,280.02
January,	1878	14,863.44	28,473.77
February,	1878	12,705.54	25,543.19
March,	1878	14,889.25	29,043.12
April,	1878	11,520.56	23,114.97
May,	1878	11,682.79	16,219.22
June,	1878	11,869.36	30,034.13
Totals.....		\$ 176,334.81	\$346,729.83

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS, ETC.	MISCELLANEOUS TRUCKAGE.
July,	1877	\$ 1,031.13	\$ 1,097.26	\$ 1,000.00
August,	1877	1,031.13	1,522.75	1,000.00
September,	1877	1,031.13	1,190.50	1,000.00
October,	1877	1,031.13	1,891.93	1,000.00
November,	1877	1,031.13	1,657.00	1,000.00
December,	1877	1,031.13	1,516.25	1,000.00
January,	1878	1,031.13	1,897.02	1,000.00
February,	1878	1,025.48	1,900.47	1,000.00
March,	1878	1,030.62	1,591.82	1,000.00
April,	1878	1,030.62	1,567.50	1,000.00
May,	1878	1,030.62	1,816.49	1,000.00
June,	1878	1,030.62	1,883.11	1,000.00
Totals		\$ 12,365.87	\$ 19,532.10	\$ 12,000.00

Recapitulation of Earnings.

Receipts from passengers.....	\$176,334.88
Receipts for express.....	19,532.10
Receipts for mails.....	12,365.87
Total receipts from passenger trains.....	\$208,232.85
Receipts from passenger trains, per train mile run (207,897 miles), \$1.00.	
Receipts from freight.....	\$346,729.83
Receipts from freight trains, per train mile run (194,564 miles), \$1.78.	
Receipts from miscellaneous sources, (trackage).....	12,000.00
Total earnings	\$566,962.68
Earnings per mile of road operated (162.2 miles)	\$3,495.45

Have you made any advance of reduction in freight since the enactment of chapter 77, of the laws of the Seventeenth General Assembly—and if so, what percentage? None.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

(Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses).)

Repairs of track—labor.....	\$ 74,769.34
Repairs of track—supplies (exclusive of new rails).....	3,099.63
Repairs of bridges—labor and supplies.....	14,213.37
Repairs of fences—labor and supplies.....	4,495.42
Repairs of buildings—stations and water-tanks, etc.....	7,053.59
Repairs of telegraph.....	1,438.09
Repairs of and additions to machine shops and machinery.....	5,652.75
New rails, deducting old rails sold, (charged to renewal).	
Removing ice and snow.....	12.80
Total.....	\$110,734.99

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives— labor	4,942.48
Repairs of passenger locomotives—supplies.....	3,538.25
Repairs of freight locomotives—labor	8,143.47
Repairs of freight locomotives - supplies.....	5,900.35
Repairs of passenger, baggage, mail and express cars—labor.....	7,316.07
Repairs of passenger, baggage, mail and express cars—supplies....	8,627.11
Repairs of freight cars - labor.....	14,330.39
Repairs of freight cars—supplies.....	16,237.55
Repairs of machinery and tools—labor.....	
Repairs of machinery and tools—supplies.....	
All other expenditures chargeable to this account.....	2,468.69
Total.....	\$ 71,505.36

Class 3.—Conducting Transportation.

Fuel.....	\$ 26,484.97
Oil, waste and lights.....	5,377.97
Wages of employes—conductors, enginemen, brakemen, stationmen, etc.....	105,733.37
Miscellaneous train and station expenses.....	9,509.18
Water supply.....	4,424.21
Loss and damage of goods.....	178.89
Injuries to persons.....	7,313.95
Damage for stock killed.....	6,234.98
Damages to property, including damages by fire.....	1,410.00
Legal expenses.....	4,773.93
Total.....	\$171,441.45

Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 33,335.11
General office expenses, including clerk hire, rent, fuel, lights, etc. }	
Insurance.....	2,745.15
Taxes in Iowa.....	17,299.94
Advertising.....	930.60
Printing and stationery.....	3,449.59
All other expenses chargeable to this account.....	7,087.24
Total.....	\$ 64,847.63

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	418,529.46
Per mile of road operated.....	\$ 2,580.33
Percentage of expenses to earnings.....	73 74-100

GENERAL RECAPITULATION.

Total earnings.....	\$ 567,563.01
Total receipts during the year.....	\$559,313.25
Total operating expenses.....	418 529.43
Net earnings—earnings above operating expenses.....	149,033.58
Total receipts above operating expenses.....	140,783.82
Percentage of net earnings to stock and debt... 2 125-1000 per ct.	
Percentage of net earnings to cost of road and equipment..... 2 304-1000 per ct.	

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

Road and equipment.....	\$6,467,090.46
Depot real estate.....	2,150.00
Betterments.....	9,585.91
New York office fixtures.....	601.09
Total.....	\$6,479,427.46
Fuel.....	993.46
Materials—road dep't.....	5,981.17
Materials—machine shops.....	9,148.21
Materials—car shops.....	10,014.42
Total.....	26,137.26

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, 1878.

DR.—Continued.

Henry A. Barling, treasurer.....	5,648.73
Cash.....	16,757.97
U. S. P. O. Department.....	3,091.84
Insurance premium acc't.....	1,260.00
Freight department acc't.....	9,072.74
Sundry railroad companies.....	1,643.31
Sundry persons and firms.....	1,706.49
Edward D. Mandell, trustee.....	8,500.00
Total.....	47,681.11
Reserve account—first mortgage bonds.....	\$ 220,000.00
Farmers' L. and T. Co.—funded interest.....	258,720.00
Scrip interest—due July 1, 1878	1,102.00
Interest account.....	590.69
Operation account—three months.....	96,311.84
Total.....	\$7,129,970.36

CR.

Common capital stock.....	\$2,400,000.00
Preferred capital stock.....	1,524,600.00—\$ 3,924,600.00
First mortgaged bonds.....	\$2,300,000.00
Funded interest bonds.....	348,300.00— 2,648,300.00
Funded interest coupons.....	258,400.00
Funded interest, scrip, and coupons.....	31,569.00
Suspended coupons.....	19,971.00
Bills payable.....	44,000.00
Demand loan account.....	6,000.00
Vouchers and pay-rolls.....	62,670.22
County treasurer's—State tax account—1878.....	7,200.00
Sundry persons and firms.....	8,557.69
Sundry railroads—car mileage account	867.23
Ticket department account.....	2,035.23
Gross earnings—three months.....	115,799.99
Total.....	\$ 7,129,970.36

DESCRIPTION OF ROAD.

Date when road or portions thereof were opened for public use :

- From Keokuk to Bentonsport, in August, 1857.
- From Bentonsport to Ottumwa, in December, 1860.
- From Ottumwa to Eddyville, in March, 1861.
- From Eddyville to Pella, in December, 1864.
- From Pella to Monroe, in November, 1865.
- From Monroe to Des Moines, in September, 1866.

Length of main line of road completed from Keokuk to Des Moines	162 2-10 miles.
Aggregate length of sidings and other tracks not above enumerated.....	15 8-100 miles.
Aggregate length of tracks belonging to this company computed as single track.....	177 28-100 miles.
Gauge of track.....	4 feet, 8½ inches.

Total length of tracks belonging to this company laid with steel rails, [weights per yard, 56 pounds]..... 4 1-5 miles.
 Total length of tracks belonging to this company laid with iron rails, [weights per yard, 56 and 52 pounds].....158 miles.
 Total miles of road operated by this company.....182 2-10

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 26; aggregate length, feet..... 1,710
 Stone bridge, number of, none.
 Iron bridges, number of, 2; aggregate length, feet..... 670
 Wooden trestles, number of, 277; aggregate length, feet..... 14,991
 Culverts, number of, 245; aggregate length, feet..... 8,294

BRIDGES BUILT WITHIN THE YEAR.

LOCATION IN MILES FROM KEOKUK.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
83 3712-5280.....	Howe truss.....	Pine timber.....	88 feet.....	July, 1877..
86 568-5280.....	Howe truss.....	Pine timber.....	66 feet	Dec., 1877..
53 107-5280.....	Queen truss.....	Pine timber.....	48 feet.....	Aug., 1877..
58 617-5280.....	Queen truss.....	Pine timber.....	38 feet.....	Nov., 1877..
73 4510-5280.....	Howe truss.....	Pine timber.....	88 feet.....	Aug., 1877..
84 772-5280.....	Howe truss.....	Pine timber.....	66 feet.....	Sept., 1877..
86 3226-5280.....	Howe truss.....	Pine timber.....	66 feet.....	Oct., 1877..
86 756-5280.....	Pile bent.....	Pine timber.....	56 feet.....	May, 1878..
84 264-5280.....	Pile bent.....	Pine timber.....	31 feet.....	April, 1878..
85 625-5280.....	Pile bent.....	Pine timber.....	57 feet.....	May, 1878..
85 4399-5280.....	Howe truss.....	Pine timber.....	66 feet.....	Aug., 1877..
90 767-5280.....	Pile bent.....	Pine timber.....	47 feet.....	Aug., 1877..
95 5024-5280.....	Howe truss.....	Pine timber.....	66 feet.....	Oct., 1877..
99 2065-5280.....	Pile bent.....	Pine timber.....	103 feet.....	Oct., 1877..
101 1164-52-0.....	Pile bent.....	Pine timber.....	72 feet.....	Oct., 1877..
101 3986-5280.....	Pile bent.....	Pine timber.....	44 feet.....	May, 1878..
101 4904-5280.....	Pile bent.....	Pine timber.....	42 feet.....	June, 1878..
102 1798-5280.....	Pile bent.....	Pine timber.....	77 feet.....	Feb., 1878..
103 128-5280.....	Pile bent.....	Pine timber.....	74 feet.....	May, 1877..
104 1442-5280.....	Howe truss.....	Pine timber.....	66 feet.....	Oct., 1877..
105 381-5280.....	Pile bent.....	Pine timber.....	42 feet.....	March, 1878..
105 4040-5280.....	Pile bent.....	Pine timber.....	61 feet.....	March, 1878..
106 526-5280.....	Pile bent.....	Pine timber.....	104 feet.....	March, 1878..
107 8502-5280.....	Pile bent.....	Pine timber.....	75 feet.....	June, 1878..
107 3803-5280.....	Pile bent.....	Pine timber.....	76 feet.....	June, 1878..
108 809-5280.....	Pile bent.....	Pine timber.....	32 feet.....	June, 1878..
109 5254-5280.....	Pile bent.....	Pine timber.....	36 feet.....	March, 1878..
110 2831-5280.....	Pile bent.....	Pine timber.....	76 feet.....	June, 1878..
110 4892-5280.....	Pile bent.....	Pine timber.....	46 feet.....	Nov., 1877..
112 1467-5280.....	Pile bent.....	Pine timber.....	16 feet.....	Feb., 1878..
112 2215-5280.....	Pile bent.....	Pine timber.....	43 feet.....	June, 1878..
118 4667-5280.....	Pile bent.....	Pine timber.....	42 feet.....	Dec., 1877..
114 4567-5280.....	Pile bent.....	Pine timber.....	47 feet.....	Dec., 1877..
114 5168-5280.....	Pile bent.....	Pine timber.....	47 feet.....	Dec., 1877..
117 4255-5280.....	Pile bent.....	Pine timber.....	39 feet.....	Dec., 1877..
124 1057-5280.....	Pile bent.....	Pine timber.....	60 feet.....	Dec., 1877..
180 202-5280.....	Frame bent.....	Pine timber.....	37 feet.....	April, 1878..
147 1306-5280.....	Pile bent.....	Pine timber.....	97 feet.....	April, 1878..
150 638-5280.....	Howe truss.....	Pine timber.....	66 feet.....	Dec., 1877..
154 4620-5280.....	Pile bent.....	Pine timber.....	33 feet.....	Sept., 1877..
154 3889-5280.....	Pile bent.....	Pine timber.....	47 feet.....	Sept., 1877..
156 2723-5280.....	Pile bent.....	Pine timber.....	47 feet.....	Sept., 1877..
156 3733-5280.....	Pile bent.....	Pine timber.....	46 feet.....	Oct., 1877..
157 3314-5280.....	Pile bent.....	Pine timber.....	90 feet.....	Nov., 1877..
159 224-5280.....	Pile bent.....	Pine timber.....	65 feet.....	Sep., 1877..
162 769-5280.....	Pratt truss (5 span)...	Iron.....	550 feet.....	July, 1877..

Crossings, Stations, and Employees.

What railroads cross your road at grade in this state, and at what locality?
Burlington & Missouri River Railroad at Ottumwa.
Chicago, Rock Island & Pacific Railroad at Eldon, Des Moines, and near Leighton.

Burlington & Southwestern Railroad at Farmington.

What railroads cross your road either over or under your grade in this state? None.

Number of crossings of highways at grade in this state without protection, —

Number of crossings of highways at grade in this state at which there are gates or flagmen? None.

Number of crossings of highways over railroad? None.

Number of crossings of highways under railroad? None.

What regulations govern your employees in regard to the crossings of other railroads, and are they found to be sufficient? All trains come to a full stop when within 200 feet of and before crossing the tracks of intersecting lines, give one whistle of five seconds duration before proceeding again, and at night, when cloudy, run across the crossings with furnace door open.

What regulations govern your employees in regard to the crossings of public highways, and are these regulations found to be sufficient? Engineers blow whistle for ten seconds when approaching *all* stations, where there is a side-track; they also sound the whistle, when passing around curves not in full view; and at all road-crossings two blasts—a long and a short one—is given, when 300 yards from each crossing to warn section-men and others in advance of train. When moving about stations the bell is rung and all proper precaution used.

Number of stations..... 30

Number of persons regularly employed on all roads operated by company, including officials..... 579

Fencing.

How many miles of fencing have you on your road in Iowa? As near as we can estimate (both sides)..... 75.77 miles.

How many miles of fencing have you built during the four years, 35.00 miles.

What was the average cost per mile\$330 and 350

The total cost of same, for year..... \$416.00

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

About 29 miles in Lee county.

About 43 miles in Van Buren county.

About 19½ miles in Wapello county.

About 18 miles in Mahaska county.

About 17½ miles in Marion county.

About 28 miles in Jasper county.

About 20 miles in Polk county.

Aggregate amount, 173 miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight exclusive of tender.....	11
Number of locomotives of more than 20 tons weight, exclusive of tender.....	6
Number of locomotives of more than 10 tons weight, exclusive of tender.....	1
Number of passenger cars—12-wheel.....(No. 3)	1
Number of passenger cars— 8-wheel.....	11
Number of express and baggage cars	5
Number of box freight cars.....	202
Number of stock cars.....	100
Number of platform cars.....	48
Number of coal cars.....	84
Number of conductor's way-cars.....	10
Other cars as follows: service, hand, tool, wrecking, etc....	73
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains, 220 tons. Give the weight of engines generally used.	32 tons.
Average number of passenger and express cars that can be hauled on your regular trains by an engine of given weight and power—give the weight of engine generally used. Average weight, 30 tons; with an average load and speed of about twenty miles per hour.....	6
Number of locomotives equipped with train-brake.....	6
Number of passenger cars equipped with train-brake.....	12
What kind of train-brake is in use on your road? Westing-house.	
Number of passenger cars with Miller platform and buffer.....	15

TELEGRAPHS.

Miles of telegraph on line operated by company.....	162 2-10
Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations, all operated jointly by rail and telegraph companies.....	29

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	207,897
Miles run by freight trains.....	194,564
Total mileage of passenger, freight and mixed trains.....	402,461
Miles run by construction and other trains—(records burned)...	
Miles run by rented cars. Cannot furnish—books burned.....	
Total number of passengers carried.....	157 078
Total passenger mileage, or passengers carried one mile.....	5,486,556
Average amount received from each passenger	1 12-100
Average distance traveled by each passenger - miles.....	35
Total tons of freight carried.....	202,985
Total freight mileage, or tons carried one mile.....	16,396,424
Highest rate of fare per mile, for any distance.....	3½ cents.
Lowest rate of fare per mile, for any distance (single fare).	2 cents.
Average rate of fare per mile for all passengers.....	3 21-100 cents.
Average rate received per mile, per ton for all freight carried....	1 11-100 cents.
Average number of cars in passenger trains, including baggage cars, day trains.....	3
Average number of cars in passenger trains, including baggage cars, night trains	4
Average number of cars in freight trains	13

RETURNS OF COMPANIES.

307

Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	90 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight	136 tons.
Rate of speed of passenger and express trains, including stops, about 20 miles per hour.	
Rate of speed of freight trains, including stops, about 10 miles per hour.	

Tonnage of Articles Transported.

	TONS.
Grain	64,396
Flour	1,478
Provisions (beef, pork, lard, etc).....	3,509
Animals, number of head.....	135,834
Other agricultural products.....	9,435
Lumber and forest products.....	21,824
Coal	29,729
Plaster, stone and brick	5,873
Salt.....	1,783
Merchandise and other articles, not enumerated above	33,348

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc., what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company—see contract.

What freight and transportation companies run on your road? None.

Sleeping-Cars.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? One sleeping-car, owned by the company, runs with each night passenger train. Additional charge, \$1.50 for entire road. No parlor, or dining-room cars.

U. S. Mail.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$12,367.44 per year; rate, \$76 per mile; two mails per day each way.

Lands—Congressional, State or Swamp-Land Grant.

State the number of acres of land your company has already received from grants. None.

ACCIDENTS TO PERSONS IN IOWA.

August 7th, 1877—James Bourke, laborer on construction train; injury to toe, unloading iron at Des Moines; cause, uncertain; compensation, \$50; paid, and claim released.

October 20th, 1877—John Rvan, laborer; injury to hand at Summit; cause, uncertain; compensation, \$18.75; paid, and claim released.

November 9th, 1877—Frank Carroll, section hand; run over by hand-car near Douds, cause, uncertain; compensation, \$30; paid, and claim released.

January 10th, 1878—Thos. Bourke, brakeman; injury to hand; cause, uncertain; compensation, \$35; paid, and claim released.

September 24th, 1877—A. Mackay, bridge carpenter; injury undefined; cause uncertain; compensation, \$60.00; paid, and claim released.

February 1st, 1878—John Dovon, not a passenger or employe; killed on track, in city of Ottumwa, between 10 and 11 o'clock, P. M. Dovon was crossing the track, unseen by any one, so far as known. His body was found greatly mangled. We believe he was killed by a train of the Central Railroad of Iowa. It is believed that the accident was the result of his own carelessness. A suit is pending against the company, which we propose to contest.

February 12th, 1878—Lycurgus Colbourne, engineer in charge of switch engine, in Des Moines yard; killed on Des Moines bridge, close to west end, the yardman being in charge of train. Colbourne left his place on the engine and while the train was in motion went between the cars on the bridge to draw a pin. It is supposed he stumbled. The train passed over him. He died in a few hours. The accident was entirely the fault of the deceased.

May 23d, 1878—W. G. Ascott, brakeman; injury to hand; coupling cars; cause, uncertain; compensation, \$50.00; paid, and claim released.

N. B.—No injuries to passengers.

RECAPITULATION OF ACCIDENTS.

Killed.—Passengers—from causes beyond their control.....	0		
misconductor want of caution.....	0		
Employees—from causes beyond their control.....	0		
misconductor want of caution.....	1	1	
Others — at stations and highway crossings.....	1		
stealing rides.....	0		
trespassing on track.....	0	1	Total killed... 2
Injured.—Passengers—from causes beyond their control.....	0		
misconductor want of caution.....	0	0	
Employees—from causes beyond their control.....	0		
misconductor want of caution.....	6	6	
Others—at stations and highway crossings.....	0		
stealing rides.....	0		
trespassing on track.....	0		Total injured... 6

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, H. A. Barling, New York.
 Vice-President, E. Leguine Johnson, New York.
 Secretary, Arthur Bridgman, Keokuk.
 Treasurer, H. A. Barling, New York.
 General Manager, Arthur Bridgman, Keokuk.
 General Superintendent, Frank K. Hain, Keokuk.
 Assistant General Superintendent, none.
 Division Superintendents, none.
 Superintendent of Telegraph, Horace A. Kinnaman, Keokuk.
 Auditor, John Roundey, New York.
 General Passenger and General Freight Agent, John Givin, Keokuk.
 Attorney, General and Local, John Fyffe, Keokuk.

NAMES OF DIRECTORS WITH RESIDENCE.

H. A. Barling, New York.
 C. Leguine Johnson, New York.
 David Dows, New York.
 J. Aug. Johnson, New York.
 Rob. C. Geer, New York.
 Israel Corse, New York.
 W. C. Nicoll, New York.
 Edward D. Mandell, New Bedford.
 O. E. Hale, Keokuk.

General offices at Keokuk.
 Date of annual meeting of stockholders, first Thursday in June.
 Fiscal year of the company ends March 31.

STATE OF IOWA, }
 County of Lee. }

Arthur Bridgman, General Manager, and F. K. Hain, General Superintendent of the Keokuk & Des Moines Railway, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

ARTHUR BRIDGMAN,
 FRANK K. HAIN.

[L. S. R. R.]

Subscribed and sworn to before me, this 16th day of September, A. D., 1878.

JAMES C. DAVIS,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878

REPORT

OF THE

MISSOURI, IOWA & NEBRASKA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 13,000,000.00
Par value of shares	\$ 100.00
Average price received per share	100.00
Number of stockholders at date of last election.....	178
Number of stockholders in Iowa at same date.....	85
Amount of full-paid stock held in Iowa.....	14,225.00
Capital stock authorized by vote of company, number of shares	6,000,000
Capital stock issued, number of shares, 14,600, amount paid in... ..	
Capital stock, total amount paid in as per books of the company.\$	1,460,075.90
Capital stock, total amount in property.....	\$1,460,075.00
Capital stock paid in per mile of road owned by company, 85 miles.....	17,177.35

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, etc.\$	680,000.00
Estimated value of rolling stock.....	50,000.00
Estimated value of stations, buildings, and fixtures.....	15,150.00
Estimated value of all other property, including investments in stocks and bonds of other corporations	745,150.00
Estimated value of property per mile of road, 85 miles.....	8,766.45

DEBT.

Funded debt as follows:	
1st mortgage bonds (due June 1, 1910, bear interest at 7 per cent., which is payable January and December,) amount.....	\$ 1,800,000.00
Total amount funded debt.....	\$ 1,800,000.09
Amount received from the same in property.....	\$1,800,000.00

COST OF ROAD AND EQUIPMENT.

Construction of Road and Branches (not reported separately) Built by Company.

Grading and masonry	\$452,410.62
Bridging.....	87,702.44
Superstructure, including rails.....	829,062.08
Land, land damages, and fences.....	39,300.28
Passenger and freight stations, wood and coal-sheds, and water stations.....	28,942.24
Engine-houses, car-sheds, turn-tables, and machine shops.....	14,076.68
Interest paid during construction, discount, etc.	69,676.00
Engineering, agencies, salaries, and other expenses during con- struction.....	104,710.20
All other items charged to construction not enumerated above..	131,586.29
Total expended for construction	\$1,757,466.83
Average cost of construction per mile of road (not including sidings), 85 miles.....	20,676.08
Proportion of cost of construction for Iowa	310,141.20

Cost of Equipment.

Locomotives	59,014.99
Snow-plows on wheels .....	.....
Passenger, mail, and baggage cars.....	19,192.79
Freight and other cars.....	54,810.78
Machinery and tools	8,814.32
Total for equipment..	\$141,832.88
Average cost of equipment per mile of road operated by com- pany in the State.....	1,668.62
Proportion of cost of equipment for Iowa.....	25,029.30

Cost of Road and Equipment.

Total cost of road and equipment.....	\$1,899,299.71
Average cost of same per mile	22,344.70
Proportion of same for Iowa.....	335,170.50

Net addition to property account for the year. None.

State the policy pursued by your company in regard to permanent improve-
ment and repairs? We have had no occasion to replace iron, as it is perfectly
good at present, with the exception of a few sharp curves, where the iron has
worn some. Our bridges are all as originally made of wood. No grades have
been reduced, nor track ballasted.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

		PASSEN- GERS.	FREIGHT.
July, 1877.....		\$ 1,918.25	\$ 4,726.99
August, 1877.....		2,217.10	5,727.24
September, 1877.....		2,233.95	6,739.25
October, 1877.....		2,628.05	5,399.28
November, 1877.....		2,033.90	5,179.09
December, 1877.....		2,191.50	5,080.92
January, 1878.....		2,244.40	7,643.42
February, 1878.....		1,979.85	6,047.10
March, 1878.....		2,419.10	5,997.26
April, 1878.....		1,977.00	6,098.26
May, 1878.....		1,695.35	5,625.91
June, 1878.....		1,439.00	4,487.39
Totals.....		\$24,977.45	\$ 68,752.11

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	CAR SER- VICE.
July, 1877.....			\$ 50.60	.....
August, 1877.....			46.10	.....
September, 1877.....	\$ 261.54		60.20	.....
October, 1877.....	752.83		54.80	\$ 11.69
November, 1877.....			59.75	10.15
December, 1877.....	1,058.59		52.00	.....
January, 1878.....			74.98	.....
February, 1878.....			53.25	117.81
March, 1878.....	453.86		78.00	.....
April, 1878.....	607.52		69.75	.....
May, 1878.....			112.90	.....
June, 1878.....	1,065.76		45.70	.....
Totals.....	\$ 4,200.10	\$ 758.03	\$ 139.65	

Recapitulation of Earnings.

Receipts from passengers.....	\$	24,977.45
Receipts for express.....		758.03
Receipts for mails.....		4,200.10
		<hr/>
Total receipts from passenger trains.....	\$	29,935.58
Receipts from passenger trains, per train mile run, [53,210 miles].....	\$	56.26
Receipts from freight.....		68,752.11
Receipts from freight trains, per train mile run, [53,210 miles].....	\$	1.29
Receipts from miscellaneous sources, (car service).....		139.65
		<hr/>
Total earnings.....	\$	98,827.34
Proportion for Iowa.....	\$17,195.93	
Earnings per mile of road operated, [85 miles].....	1,162.67	

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? None.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Repairs of track—labor.....	\$	18,615.00
Repairs of track—supplies (exclusive of new rails).....		3,999.68
Repairs of bridges—labor and supplies.....		12,899.71
Repairs of fences—labor and supplies.....		256.87
Repairs of buildings—stations and water-tanks, etc.....		406.49
Repairs of telegraph.....		19.20
Repairs and additions to machine shops and machinery.....		1,722.19
Road crossings, signs, etc.....		148.66
All other expenditures chargeable to this account.....		4,662.34
		<hr/>
Total.....	\$	42,729.14

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives—labor and supplies.....	\$	526.47
Repairs of freight locomotives—labor.....		1,455.45
Repairs of freight locomotives—supplies.....		2,524.87
Repairs of passenger, baggage, mail and express-cars—labor.....		1,448.82
Repairs of passenger, baggage, mail and express-cars—supplies.....		2,524.87
Repairs of freight-cars—labor.....		4,460.10
Repairs of freight-cars—supplies.....		2,524.88
Repairs of machinery and tools—labor.....		386.43
		<hr/>
Total.....	\$	15,851.89

Class 3.—Conducting Transportation.

Fuel.....	\$ 7,166.20
Oil, waste, lights and grease.....	1,110.73
Wages of employes—conductors, enginemen, brakemen, stationmen, etc.....	11,003.28
Miscellaneous train and station expenses.....	5,355.07
Water supply.....	364.51
Loss and damage of goods.....	101.10
Injuries to persons.....	162.50
Damage for stock killed.....	1,616.24
Damages to property, including damages by fire.....	760.89
Hire of cars.....	351.87
Legal expenses.....	1,200.00
All other expenses chargeable to this account, (general expense account).....	1,325.23
Total.....	\$ 30,517.61

Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 6,450.00
General office expenses, including clerk hire, rent, fuel, lights, etc.....	2,370.10
Taxes in Iowa.....	900.17
Taxes in other states.....	64.00
Printing and stationery.....	1,011.82
All other expenses chargeable to this account.....	2,055.73
Total.....	\$ 12,851.82
Total expenses of operating the road (embraced in classes 1, 2, 3, and 4).....	101,950.46
Proportion for Iowa.....	\$17,991.25
Per mile of road operated.....	1,199.41

GENERAL RECAPITULATION.

Total earnings.....	98,827.24
Receipts during the year.....	\$98,827.24
Operating expenses.....	101,950.46
Deficit.....	3,125.22

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Road and equipment—Construction Co.....	\$3,014,675.00
Grading, ties, right-of-way, etc.....	823,474.24
Sundry accounts.....	6,597.47
Interest paid on bonds.....	59,574.86
Discount on county bonds.....	242,550.00
Total.....	\$4,146,871.57

Cr.

Stock issued.....	\$1,457,225.00
First mortgage bonds.....	1,800,000.00
Proceeds of subscription.....	65,018.74
Proceeds of sale of county bonds.....	264,950.00
Earnings undistributed and net.....	58,319.87
Sundry accounts.....	4,535.93
Iowa Railroad Contracting Co.....	496,822.03
Total.....	\$4,146,871.57

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From Alexandria to Memphis in September, 1872.

Memphis to Lancaster, March, 1872.

Lancaster to Centerville, January, 1873.

Length of main line of road completed, from Alexandria to Centerville, 85 miles.

Length of main line of road completed in Iowa14 790-1000 miles.

Length of main line of road completed in Missouri.....70 210-1000 miles.

Total length of road belonging to this company, 85 miles.

Aggregate length of sidings and other tracks not above enumerated, 5 miles.

Same in Iowa, 4181 feet.

Aggregate length of tracks belonging to this company computed as single track, 90 miles.

Same in Iowa.....15 58-100 miles.

Gauge of track.....4 feet 8½ in.

Total length of tracks belonging to this company laid with steel rails. None.

Total length of tracks belonging to this company laid with iron rails, weights per yard, 56 pounds.

Total miles of road operated by this company.....85 miles.

Number of bridges and trestles on whole line:

Wooden bridges, number of, 209; aggregate length..... 10.180

Wooden trestles, 209; aggregate length..... 10.180

Culverts, number of, 69; aggregate length

What railroads cross your road at grade in this State, and at what locality?

Burlington & Southwestern Railroad, at Sedan.

Chicago, Rock Island & Pacific Railroad, at Centerville.

What railroads cross your road either over or under your grade in this State, and where? None.

Number of crossings of highways at grade in this State without protection..... None.

Number of crossings of highways at grade in this State at which there are gates or flagmen..... None.

Number of crossings of highways over railroad..... None.

Number of crossings of highways under railroad..... None.

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Yes. All trains and locomotives will come to a full stop at the crossing of all intersecting railroad lines at least 200 feet from the same, and not proceed until the road is known to be clear.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Yes. The bell is rung when approaching all public road crossings, commencing at least 80 rods distant, and continue ringing bell until the crossing is passed; at obscure crossings, sound the whistle instead.

Number of stations..... 18

Same in Iowa 4

Number of persons regularly employed on all roads operated by company, including officials..... 108

Same in Iowa..... 10

How many miles of fencing have you on your road? One mile.

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles.

Twenty-eight miles in Appanoose county.

Aggregate amount, twenty-eight miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender....	5
Number of passenger-cars—8-wheel.....	2
Number of express and baggage-cars.....	2
Number of box freight-cars.....	14
Number of stock-cars.....	25
Number of platform-cars.....	20
Number of coal-cars.....	20
Number of conductors' way-cars.....	2

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used. 33-ton engines, carrying 240 tons.

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. 33-ton engines; ten coaches.

Number of locomotives equipped with train-brake..... None.
What kind of train-brake is in use on your road? Hand-brake.

Number of passenger cars with Miller platform and buffer.....
Number of passenger cars with any other platform and buffer—Jackson & Sharp Co.

TELEGRAPHS.

Miles of telegraph on line operated by company	85 miles.
Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations.....	10
Number of telegraph stations operated by company.....	10
Number of telegraph stations operated jointly by rail and telegraph companies	10

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	532.10
Miles run by freight trains.....	532.10
Miles run by mixed trains and extra trains.....	105.00
Total mileage of passenger, freight and mixed trains.....	1,169.20
Miles run by construction and other trains.....	27.00
Total train miles run.....	1,196.20
Miles run by rented cars.....	100.44
Highest rate of fare per mile, for any distance	4 cents.
Lowest rate of fare per mile, for any distance, (single fare).....	4 cents.
Average number of cars in passenger trains, including baggage cars.....	2
Average number of cars in freight trains.....	12
Rate of speed of passenger and express trains, including stops..	21 miles.
Rate of speed of freight trains, including stops.....	10 miles.

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company; 1½, first class tariff rates; general express business: freights taken at depot.

What freight and transportation companies run on your road? None.

Do sleeping, parlor or dining-room cars run on your road? None.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$4,200.00.

Lands—Congressional, State or Swamp Land Grant.—None.

Summary.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise:

Vernon township.....	\$ 25,000.00 in bonds.
Clark county.....	75,000.00 in bonds.
Clark county.....	50,000.00 in bonds.
Scotland county.....	200,000.00 in bonds.
City of Memphis.....	30,000.00 in bonds.
Schuyler county.....	150,000.00 in bonds.
Liberty township.....	15,000.00 in bonds.
Glenwood, Iowa.....	10,000.00 in bonds.
Kahoka, Iowa.....	5,000.00 in bonds.
Centerville subscription.....	65,018.74 in cash.

ACCIDENTS TO PERSONS IN IOWA—None.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES

President, F. M. Drake, Centerville, Iowa.
 Vice-President, Henry Hill, Alexandria, Mo.
 Secretary and Treasurer, James Fitz Henry, Alexandria, Mo.
 General Manager, Henry Hill, Alexandria, Mo.
 General Superintendent, Henry Hill, Alexandria, Mo.
 Chief Engineer, Henry Shaw, Centerville, Iowa.
 Superintendent of Telegraph, W. J. Hill, Alexandria, Mo.
 Auditor, O. D. Mackroth, Alexandria, Mo.
 Gen. Passenger and Freight Agent, W. S. Hill, Alexandria, Mo.
 Attorneys, general and local, Baker, Drake & Hughes Centerville, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

B. E. Smith, New York City.
 George Opdyke, New York City.
 C. A. Secor, New York City.
 S. R. Stone, New York City.
 A. B. Stone, New York City.
 M. D. W. Loomis, New York City.
 Henry Hill, Warsaw, Ill.
 George S. Kuo, Warsaw, Ill.
 John E. Walker, Warsaw, Ill.
 James Fitz Henry, Warsaw Ill.
 F. M. Drake, Centerville, Io.
 Wm. Bradley, Centerville, Io.
 J. A. Talbot, Centerville, Io.

General offices at Alexander, Mo.

Date of Annual Meeting of stockholders, first Monday in January.

Fiscal year of the company, December 31.

STATE OF IOWA, }
County of Appanoose. }

I, F. M. Drake, President of the Missouri, Iowa & Nebraska Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of my knowledge and belief.

Signed,

F. M. DRAKE,
President.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 13th day of September, A. D., 1878.

M. L. SELBY,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

NEWTON & MONROE RAILROAD COMPANY.

FOR THE YEAR ENDING JULY 31, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	350,000.00
Par value of shares.....	\$	100.00
Average price received per share.....		100.00
Number of stockholders at date of last election.....		7
Number of stockholders in Iowa at same date.....		6
Amount of full-paid stock held in Iowa.....		35,000.00
Capital stock authorized by vote of company, number of shares.....		850
Capital stock issued [number of shares 850] amount paid in.	\$	85,000.00
Capital stock total amount realized in cash	\$	85,000.00
Capital stock total amount realized.....		
Capital stock paid in per mile of road owned by company.....	17 miles. \$	5,000.00

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, etc.*	\$	83,000.00
Estimated value of rolling stock, equipment leased.		
Estimated value of stations, buildings, and fixtures		2,000.00
Estimated value of property per mile of road, 17 miles.....		5,000.00

DEBT.

A bonded debt of \$175,000 was placed on the property by previous owners. These bonds with title to property were purchased by this company, and are now held by this company.

Total debt liabilities. This company has no debt, floating or funded, (except as noted under paragraph one) and for current expenses of the month, paid on the 20th of each succeeding month when audited.

*The Newton & Monroe Railroad Company, purchased the property from the Iowa, Minnesota & North Pacific Railway, commencing operations in August, 1877. The value of property is estimated at price paid and cost of putting in condition to operate.

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Land for right-of-way and station grounds.....	\$1,525.00
Passenger and freight stations, wood sheds and water-stations.....	575.00
Engine-houses, car-sheds, and turn-tables.....	500.00
Net addition to property account for the year.....	2,600.00

State the policy pursued by your company in regard to permanent improvement and repairs. All repairs and improvements of road-bed and superstructure are charged to operating expenses.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSENGERS.	FREIGHT.
July, 1878.....	\$ 361.65	\$ 931.43
August, 1877.....	158 55	1,207.11
September, 1877.....	343.83	1,266.39
October, 1877.....	277.81	1,592.08
November, 1877.....	433.41	1,476.81
December, 1877.....	493.64	1,758.99
January, 1878.....	463.57	1,306.66
February, 1878.....	363.46	1,032.32
March, 1878.....	431.92	1,489.02
April, 1878.....	448.93	1,681.51
May, 1878.....	438.32	2,669.31
June, 1878.....	437.14	2,023.12
Totals.....	\$4,652.23	\$ 18,434.75

Recapitulation of Earnings.

Receipts from passengers.....	\$ 4,652.23
Receipts for express.....	
Receipts for mails.....	
Receipts from passenger-trains, per train mile run, [20,468 miles,] \$0.22 72-100	
Receipts from freight.....	18,434.75
Receipts from freight trains, per train mile run, [20,468 miles,] \$0.- 90 06-100	

Total earnings.....	\$ 23,086.98
Earnings per mile of road operated, [17 miles,]	\$1,358.05.
Per train mile, for passenger, freight and mixed trains, [20,468 miles,] \$1.12 73-100.	

All business is considered as local. All trains are mixed, passenger and freight.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Repairs of track—labor.....	\$ 4,835.47
Repairs of track—supplies (exclusive of new rails).....	890.67
Repairs of buildings—stations and water-tanks, etc.....	97.45
Total.....	\$ 5,823.59

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives.....	\$ 105.25
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Class 3.—Conducting Transportation.

Fuel.....	1,088.94
Oil, waste and lights.....	168.95
Wages of employes—conductors, enginemen, brakemen, station-men, etc.....	3,761.70
Miscellaneous train and station supplies.....	163.14
Miscellaneous train and station expenses.....	128.98
Water supply, supplied by spring flowing into tank.....	
Injuries to persons.....	100.00
Rent of equipment.....	1,175.00
All other expenses chargeable to this account.....	63.65
Total.....	\$ 6,640.36

Class 4.—General Expenses.

Salaries of the general officers of the company—Superintendent....	1,500.00
General office expenses, including clerk hire, rent, fuel, lights, etc.....	
Insurance.....	12.25
Taxes in Iowa, 5-12 of total tax, 1877, (from August, 1877).....	232.68
Advertising, printing and stationery.....	226.61
All other expenses chargeable to this account.....	42.55
Total.....	\$ 2,014.09

Total expenses of operating the road (embraced in class 1, 2, 3, and 4).....	\$ 14,383.29
Per mile of road operated.....	\$846.07
Per train mile for passenger, freight and mixed trains, — miles.....	0.70 26-100
Percentage of expenses to earnings.....	.62 3-10
Net earnings per train mile, 20,468 miles.....	.42 52-100

GENERAL RECAPITULATION.

Total earnings.....	23,086.98
Total operating expenses.....	14,383.29
Net earnings—earnings above operating expenses.....	8,703.69
Percentage of net earnings to stock and debt.....	10.23
Percentage of net earnings to cost of road and equipment.....	Same.

PAYMENTS FROM INCOME DIVIDENDS, ETC.

Receipts above operating expenses and interest.....	8,703.69
Amount paid during the year for permanent improvements, and charged to cost of road.....	2,600.00
Amount paid during the year for permanent improvements, and charged to operating expenses.....	1,003.69
Dividends declared, six per cent. for the year, amount.....	5,100.00
Date of last dividend declared, August 1, 1878.	

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JULY 31, '78.

DR.

August 1, 1878. Permanent investment account.....\$ 85,000.00

NOTE.—When the books were closed for the year ending July 31, 1878, no inventory was taken of material, supplies, etc. All claims then audited and allowed were paid. Uncollected freight bills and agents' accounts brought forward as *new* business (a very small amount in all). The amount of net earnings after payment of six per cent. dividend, shown as expended in permanent improvements, was applied to the reduction of the cost of property, and by agreement of all stockholders, capital stock fixed as herein stated.

CR.

August 1, 1878. Capital stock.....\$ 85,000.00

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use?

From Newton to Monroe, about August 15, 1878.

Length of main line of road completed, from Newton to Monroe.. 17 miles.

Aggregate length of sidings and all other tracks not above enumerated..... 15-16 miles.

Gauge of track..... 4 ft. 8½ in.

Total length of tracks belonging to this company laid with iron rails, weight per yard, 600 pounds.....17 15-16

Total miles of road operated by this company, all in Iowa..... 17 miles.

Wooden bridges (number of) on whole line, one (1); aggregate length of, feet..... 146

Wooden trestles (number of) on whole line, 31; aggregate length of feet.....2430

Culverts (number of) on whole line, 21.

What railroads cross your road at grade in this State? None.

Number of crossings of highways at grade in this State without protection, including street crossings.....37

Number of crossings of highways at grade in this State at which there are gates or flagmen. None.

Number of crossings of highways over railroad. One wagon and one foot bridge..... 2

Number of crossings of highways under railroad..... 1

Number of highway bridges 18 feet above track..... 1

Number of highway bridges less than 18 feet above track..... 1

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Whistle and ring bell on approach. No accidents have occurred.

Stations.

Number of stations—2 terminal, 1 intermediate 3

Employees.

Number of persons regularly employed on all roads operated by company,
including officials 32

Fencing.

How many miles of fencing have you on your road in Iowa? None owned
by this company.

Give the miles of fence needed on both sides of your track in each county
in Iowa through which your road runs, and the aggregate amount in miles?
Estimated, 26 miles in Jasper county.

ROLLING STOCK.

Number of locomotives leased from the C., R. I. & P. R. R. Co., 20 tons
weight 1
Number of passenger cars—8-wheel combination 1
Number of box freight cars 2
Number of coal cars 10

Average amount of tonnage that can be carried over your road with an en-
gine of the weight and power you use for freight trains—give the weight of
engines generally used? Exclusive of rolling stock, 90 tons, engine, 22 tons.

Number of locomotives equipped with train-brake. None.

TELEGRAPHS.

Miles of telegraph on line. None.

MILEAGE, TRAFFIC, Etc.

Total mileage of mixed trains—all trains are mixed 20,468 miles.
Total number of passengers carried 11,454
Total passenger mileage, or passengers carried one mile 150,674
Average amount received from each passenger \$0.40 6-10
Average distance traveled by each passenger 13 15-100 miles.
Number of tons freight carried, all business considered local 30,475 tons.
Total mileage of freight 186,886 miles.
Highest rate of fare per mile, for any distance 3½ cents.
Lowest rate of fare per mile, for any distance, single fare 2 85-100 cents.
Average rate of fare per mile, received for passengers 3 08-100 cents.
Average rate received per mile, per ton for all freight carried 9 86-100 cents.
Average number of cars in freight trains, freight cars, esti-
mated 4
Average weight of freight trains, including locomotive and ten-
der in working order, exclusive of freight, about 70 tons.
Rate of speed of trains, including stops, 12 miles per hour.....

Tonnage of Articles Transported.

	TONS.	PER CENT.
Grain	2,416. 835	7.9
Flour	85.1065	.2
Animals	988.	3.2
Other agricultural products.....	37.	.1
Lumber and forest products.....	746.1200	2.4
Coal	25,620.	84.0
Salt	68.	.2
Stone and brick.....	93.	.2
Manufacturers—articles shipped from point of production—merchandise and other articles, not enumerated above	420.1227	1.3
Total tons carried.....	30,475.	100

ADDITIONAL QUESTIONS.

What express companies run on your road? None.

What freight and transportation companies run on your road? None.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? Not yet adjusted.

Lands—Congressional and Swamp Land Grant—None.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise? Township taxes were voted in aid of the Iowa, Minnesota & North Pacific Railway Company, a portion of which were paid in money and labor. Amount not known.

ACCIDENTS TO PERSONS IN IOWA.

About 20th February, 1878, Nels Anderson, employed to unload coal in cutes of the C., R. I. & P. R. R. at Newton, while uncoupling car in motion, in drawing pin had thumb caught between head of pin and deadwood of bumper. Thumb amputated. Accident caused by his taking pin in wrong position.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, F. H. Griggs, residence and address, Davenport, Iowa.

Secretary, D. S. Couch, Newton, Iowa.

Attorneys, general and local, Ryan Bros., Newton, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

F. H. Griggs, Davenport, Iowa.

D. L. Clark, Newton, Iowa.

David Ryan, Newton, Iowa.

Robert Ryan, Newton, Iowa.

D. S. Couch, Newton, Iowa.

General offices at Newton, Jasper county, Iowa.

Date of annual meeting of stockholders: By articles of incorporation, the time for annual meeting was to be fixed by by-law; no by-law has yet been adopted.

Fiscal year of company, ends July 31.

STATE OF IOWA, }
County of Scott. }

I, F. H. Griggs, President of the Newton & Monroe Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirt-first day of July, A. D., 1878, to the best of my knowledge and belief.

Signed,

[L. S. R. R.]

F. H. GRIGGS.

Subscribed and sworn to before me, this 31st day of October, A. D., 1878.

JACOB STROSSER,

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 1st day of November, 1878.

REPORT

OF THE

ST. LOUIS, OTTUMWA & CEDAR RAPIDS RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

The St. Louis, Ottumwa & Cedar Rapids Railway Company was leased to the St. Louis, Kansas City & Northern Railway Company for a period of twenty-two years, from October 1st, 1875. Annual rental, \$22,575.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, AND FREIGHT.

	PASSEN- GERS.	FREIGHT.
July, 1877.....	\$ 2,175.66	\$ 2,060.55
August, 1877.....	2,231.29	3,188.21
September, 1877.....	2,211.23	4,476.67
October, 1877.....	2,471.30	6,344.37
November, 1877.....	2,184.28	5,259.67
December, 1877.....	2,598.33	1,789.19
January, 1878.....	1,923.65	3,047.33
February, 1878.....	1,927.78	2,740.44
March, 1878.....	2,647.33	3,095.62
April, 1878.....	1,971.34	2,480.09
May, 1878, $\frac{1}{2}$ month.....	2,105.65	2,483.81
June, 1878.....	1,830.73	1,775.03
Totals.....	\$ 26,278.57	\$ 38,740.98

RETURNS OF COMPANIES.

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FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.
July, 1877.....	\$ 282.00	\$ 119.75	\$ 3.80
August, 1877.....	282.00	301.58	5.75
September, 1877.....	182.00	268.97	.65
October, 1877.....	242.00	118.47	4.95
November, 1877.....	242.00	80.89	.90
December, 1877.....	240.60	90.65	2.55
January, 1878.....	260.33	118.74	.....
February, 1878.....	240.30	131.51	2.25
March, 1878.....	239.38	152.69	2.20
April, 1878.....	247.24	124.54	1.20
May, 1878.....	247.24	149.08	1.50
June, 1878.....	247.24	109.59	.75
Totals.....	\$ 2,912.23	\$ 1,766.44	\$ 25.50

Recapitulation of Earnings.

Receipts from passengers.....	\$ 26,278.57
Receipts for express.....	1,766.44
Receipts for mails.....	2,912.23
Total receipts from freight trains.....	38,740.98
Receipts from miscellaneous sources.....	25.50
Total earnings	\$ 69,723.72

Receipts other than Earnings.

Receipts from other roads.....	\$ 12,000.00
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EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Salaries	\$ 1,963.34
General expenses.....	5,723.00
Legal expenses	1,376.82
Loss and damage.....	4,944.04
Station expenses.....	8,920.81
Train expenses	16,825.99
Maintenance of machinery.....	6,378.00
Maintenance of cars.....	4,811.42
Maintenance of way.....	53,868.72
Maintenance of buildings.....	1,415.27
Maintenance of fences.....	36.65
Insurance.....	244.47
Total.....	\$ 108,510.00

DETAILED STATEMENT OF OPERATING EXPENSES.

General Expenses.

Rent	\$ 1,360.94
Printing and stationery	231.75
Revenue and postage stamps	29.87
General office supplies.	45.64
Traveling expenses	110.21
Advertising	237.58
Telegraph	2,320.74
Wrecking	67.10
Foreign agents—freight....	54.96
Foreign agents—passenger.....	805.72
Ice	46.70
Baggage checks	13.60
Watchmen at tunnels.....	.....
Sundries	399.06
Total	\$ 5,723.87

Legal Expenses.

Salaries	262.68
Costs	1,114.14
Total.....	\$ 1,376.82

Loss and Damage.

Freight	153.83
Stock	3,707.35
Property	82.81
Persons.....	975.05
Baggage	25.00
Total	\$ 4,944.04

Station Expenses.

Agents and clerks.....	\$4,585.96
Labor	964.02
Watchmen and flagmen .....	.....
Switching.....	2,507.68
Stationery and supplies.....	867.15
Furniture and fixtures.....	.....
Total	\$8,920.81

Train Expenses.

Passenger trains—Conductors and men.....	2,011.56
Engineers and firemen	1,874.05
Fuel for locomotives	1,451.75
Oil and waste	383.53
Supplies	203.83
Freight trains—Conductors and men.....	2,712.95
Engineers and firemen	2,492.46
Fuel for locomotives.....	3,591.12
Oil and waste.....	356.75
Supplies.....	277.23
Special trains	34.04
Pumping	1,296.90
Tools and fixtures for trains	33.55
Car locks and keys	39.05
Links, pins and chains	49.61
Stationery	17.63
Total	\$16,825.99

Maintenance of Machinery.

Salaries.....	\$ 111.33
Repairs of passenger engines.....	799.25
Repairs of freight engines.....	1,602.20
Repairs of switch engines.....	437.89
Repairs of machinery and tools.....	97.61
Cleaning passenger engines.....	413.92
Cleaning freight engines.....	620.91
Watchmen.....	187.56
Engine house expenses.....	1,850.45
Shop expenses.....	212.81
General expenses of department.....	44.78
Total.....	\$6,378.60

Maintenance of Cars.

Salaries.....	76.85
Repairs of passenger cars.....	1,508.39
Repairs of sleeping cars.....	482.98
Repairs of mail and baggage cars.....	241.76
Repairs of box cars.....	881.15
Repairs of stock cars.....	393.20
Repairs of flat cars.....	474.39
Repairs of coal cars.....	153.98
Repairs of caboose cars	82.80
Repairs of machinery and tools.....	54.83
Cleaning cars.....	296.24
Watchmen.....	13.57
Shop expenses.....	131.58
General expenses of department.....	19.70
Total.....	\$4,811.42

Maintenance of Way.

Salaries.....	
Repairs of track	\$ 22,095.60
Track watchman.....	
Repairs of trestles.....	18,682.45
Repairs of bridges.....	13,013.04
Bridge watchmen.....	57.24
Clearing ice and snow.....	
Clearing right-of-way.....	
General expenses of department.....	20.39
Total.....	\$ 53,868.72

Maintenance of Buildings.

Repairs of station buildings.....	\$ 1,196.13
Repairs of machine shops.....	
Repairs of car shops.....	
Repairs of engine houses.....	
Repairs of water stations.....	219.14
Total.....	\$ 1,415.27

Maintenance of Fences.

Repairs of fences.....	36.65
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Insurance.

Insurance for month.....	244.47
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GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78

DR.

Total operating expenses.....	\$106,510.00
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CR.

Total earnings	\$ 69,723.72
Deficit in excess of expenditures over earnings.....	\$36,786.28
Total	\$106,510.00

DESCRIPTION OF ROAD.

Length of main line of road completed, from Coatesville to Ottumwa, all in Iowa, 43 miles, 1,639 feet.

Total length of tracks belonging to this company laid with iron rails, 43 miles, 1,639 feet. Weights per yard, 56 lbs.

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 9; aggregate length, feet.....	1,262
Wooden trestles, number of, —; aggregate length, feet.....	7,560
Culverts, number of, 20; aggregate length, feet.....	

BRIDGES REBUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Fox Creek.....	Howe Truss	Wood	108 feet...	August, 1878
Big Soap Creek	Howe Truss	Wood	170 feet...	Sept., 1877
Village Creek,	Howe Truss	Wood	108 feet...	Dec., 1877
Chequish Creek	Howe Truss	Wood	108 feet ..	March, 1878

Crossings. Etc.

What railroads cross your road at grade in this State, and at what locality?
 B. & S. W. Railroad, at Bloomfield and Moulton.
 C., R. I. & P. Railroad, at Belknap.
 B. & M. Railroad, at Ottumwa.

What railroads cross your road either over or under your grade in this State, and where? None.

Number of crossings of highways at grade in this State at which there are gates or flagmen None.

Number of crossings of highways over railroad 1

Number of crossings of highways under railroad..... None.

Number of highway bridges 18 feet above track..... 1

What regulations govern your employes in regard the crossings of other railroads, and are they found to be sufficient? Come to full stop before crossing, within 200 feet, and only run on when all is seen to be clear. This has been found to be entirely sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Ring bell and sound whistle. This has been found to be sufficient.

Number of stations..... 6

Number of persons regularly employed, about..... 60

How many miles of fencing have you on your road in Iowa? One mile.

How many miles of fencing have you built during the year? One mile.

What was the average cost per mile? \$700.

The total cost of same? \$700.

Give the miles of fence needed on both sides of your track in each county in Iowa through which your road runs, and the aggregate amount in miles?
 One mile in Davis county.

Aggregate amount, one mile.

ROLLING STOCK.

Number of locomotives of more than 30-tons weight, exclusive of tender.. 1

Number of locomotives of more than 20-tons weight, exclusive of tender.. 1

Number of passenger-cars—8-wheel..... 1

Number of express and baggage cars..... 1

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used? 160 tons; 68,479 pounds.

Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. 10 cars; 68,479 pounds net of engine.

Number of locomotives equipped with train-brake.....

Number of passenger-cars equipped with train-brake..... 4

What kind of train-brake is in use on your road? Westinghouse Automatic.

Number of passenger-cars with Miller platform and buffer, None.

Number of passenger-cars with any other platform and buffer? 4 with Blackstone platform.

TELEGRAPHS.

Miles of telegraph on line operated by company? 43 miles 1,639 feet.	
Miles of telegraph owned by company.....	None.
Number of telegraph offices in company's stations.....	5
Number of telegraph stations operated by company.....	1
Number of telegraph stations operated jointly by rail and telegraph companies.....	4

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	35,291
Miles run by freight trains.....	39,540
Miles run by mixed trains.....	None.
Total mileage of passenger, freight and mixed trains.....	74,831
Total train miles run.....	.....
Miles run by rented cars.....	None.
Total number of passengers carried.....	30,244
Total passenger mileage, or passengers carried one mile.....	743,494
Average amount received from each passenger.....	86 7-10 cts.
Average distance traveled by each passenger.....	24 miles.
Total tons of freight carried.....	79,363
Total freight mileage, or tons carried one mile.....	2,824,248
Highest rate of fare per mile, for any distance.....	.....
Lowest rate of fare per mile, for any distance (single fare) .....	.....
Average rate of fare per mile, for all passengers.....	03.53
Average rate received per mile, per ton for all freight carried.....	01.37
Average number of cars in passenger trains, including baggage-cars? 1 coach, 1 baggage-car.	
Average number of cars in freight trains.....	10
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	187,587 lbs.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	320,587 lbs.
Rate of speed of passenger and express trains, including stops? 20 miles per hour.	
Rate of speed of freight trains, including stops? 10 miles per hour.	

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the offices of such express companies? United States Express Company. They carry money and valuable packages. They take their freights at our depots.

What freight and transportation companies run on your road? None.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman sleeping cars. The St. L., K. C. & N. R'y Co. pay three cents per mile as mileage for use of cars, and pay also for all damages done to cars while the same are on road. Pullman Car Company charge \$2.00 per night for single berth.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? Seventy-two dollars per mile per annum; daily service, once a day, and closed mail in baggage car when two trains are run.

Lands—Congressional and Swamp Land Grant.—None.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money, or otherwise. None.

ACCIDENTS TO PERSONS IN IOWA.

November 17, 1877—J. F. Slack, bridge carpenter, Ottumwa, Iowa, stepped on a loose tie and fell through bridge. No bones broken. Has resumed work. Accident within his control.

December 4, 1877—Frank Compton, brakeman, Moulton, while uncoupling train at Moulton, in the night, fell and car passed over his leg; it was amputated twice, and he died from the effects. Company claim that accident was within his control.

April 21, 1878—W. J. Slusing, engineer, near Carbon; he was running an engine at the usual rate of speed; when near Carbon run into two horses fast in a trestle; he jumped from engine among weeds, rolled down bank, and sprained his shoulder; has fully recovered, and is now at work. Facts show not his fault.

April 27, 1878—R. A. Billinger, engineer, C. R. R. of Iowa, near Belknap; was slightly injured by jumping from engine at time of collision between C. R. R. of Iowa tie train and St. L., K. C. & N. freight; no bones broken; he has been settled with by St. L., K. C. & N. Ry. Co. Not in his control.

T. McKISSOCK,
Gen. Supt. St. L., K. C. & N. Ry.

Subscribed and sworn to before me, this 5th day of November, A. D., 1878,

[L. s.]

GEO. S. GROVER,
Notary Public, St. Louis Co., Mo.

Qualified March 13, 1876; term expires March 9, 1882.

OFFICERS OF THE ST. LOUIS, KANSAS CITY & NORTHERN—LESSEE OF ST. L.,
O. & C. R. R. COMPANY, WITH LOCATION OF OFFICES.

President, B. W. Lewis, Jr., St. Louis.

Vice President and Secretary, James F. How, St. Louis.

Treasurer, R. D. Kohn, St. Louis.

General Manager and General Superintendent, Thomas McKissock, St. Louis.

Division Superintendents, Geo. B. Parsell, St. Louis Division, Moberly; M. G. Cary, Western Division, Kansas City.

Chief Engineer, S. T. Emerson, St. Louis.

Superintendent of Telegraph, S. C. Mason, Moberly.

Auditor, D. B. Howard, St. Louis.

General Passenger Agent, C. K. Lord, St. Louis.

General Freight Agent, A. C. Bird, St. Louis.

Attorneys, General and Local, Wells H. Blodgett, St. Louis, General Attorney; Trimble, Carruthers & Trimble, Bloomfield, Iowa, local attorneys.

REPORT OF RAILROAD COMMISSIONERS.

NAMES OF DIRECTORS WITH RESIDENCE.

B. W. Lewis, Jr., St. Louis.
 James F. How, St. Louis.
 John H. Beach, St. Louis.
 Wm. Spear, St. Louis.
 C. B. Barnham, St. Louis.
 John Jackson, St. Louis.
 Lewis B. Parsons, St. Louis.
 John A. Scudder, St. Louis.
 Solon Humphreys, New York.
 W. A. Garrison, New York.
 J. A. Jamison, New New York.

General offices at St. Louis, Missouri.

Date of annual meeting of stockholders, 1st Tuesday in March.

Fiscal year of the company, January 1st.

STATE OF MISSOURI, }
City of St. Louis. }

James F. How, Vice-President and Secretary of the St. Louis, Kansas City & Northern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

[L. S. R. E.]

JAMES F. HOW,
Vice-President St. L., K. C. & N. Ry. Co.

Subscribed and sworn to before me, this 12th day of September, A. D., 1878.

[L. S.]

GEO. S. GROVER,
Notary Public, St. Louis County, Missouri.

Qualified, March 13, 1876; term expires, March 9, 1882.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878

REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 6,000,000.00
Par value of shares	\$ 100.00
Average price received per share	100.00
Number of stockholders at date of last election.....	148
Number of stockholders in Iowa at same date.....	15
Amount of full-paid stock held in Iowa.....	71,400.00
Capital stock authorized by vote of company, number of shares	47,255
Capital stock issued, number of shares, 20,684, amount paid in...	2,068,400.00
Capital stock paid in on shares not issued, number of shares....	.....
Capital stock paid in common.....	1,899,400.00
Capital stock paid in preferred, and conditions of preferment...	169,000.00
Interest guaranteed at 7 per cent., secured by mortgage on road between Missouri Valley and California Junction.	
Capital stock, total amount paid in as per books of the company.	2,068,400.00
Capital stock, total amount realized in cash.....	} 2,068,400.00
Capital stock, total amount realized in property.....	
Capital stock paid in per mile of road owned by company, 107.42 miles.....	19,255.26

DEBT.

Funded debt as follows:

1st mortgage bonds (due Jan. 1, 1898, bear interest at 6 per cent., which is payable January 1 and July 1), amount...\$97,680.00	\$1,628,000.00
U. S. 2d mortgage (due Jan. 1, 1898, bear interest at 6 per cent., which is payable Jan. 1, 1898) amount.....	1,628,320.00
Total amount of funded debt.....	\$3,256,320.00
Amount received from the same in cash.....	} 3,256,320.00
Amount received from the same in property.....	
Interest accrued on government debt to June 30, 1878.....	975,401.04
Coupons on 1st mortgage bonds, due July 1, 1878.....	48,840.00
Other debts—current credit balances, etc.....	125,118.73
Total debt liabilities.....	\$4,405,679.77

Amount of debt liabilities per mile of road, 107.42 miles.....	41,013.59
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments.....	4,232,662.69
Contingent liabilities as guarantor of bonds or debts of other cor- porations, specifying same.....	None.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 5,338,782.12
Average cost of same per mile.....	49,700.07
Proportion of same for Iowa	3,999,364.63

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT
DURING YEAR.

Land, station grounds, \$739.75; right-of-way, \$128.25.....	\$ 868.00
Passenger and freight stations, wood-sheds and water stations.....	2,697.26
New freight-cars.....	1,752.59
Machine-shops, machinery, and tools.....	588.50
New fences.....	364.47
New bridges.....	35.77
New castings and sidings.....	245.82
Westinghouse air-brake.....	2,752.03
Total.....	\$ 9,304.44

State the policy pursued by your company in regard to permanent improvement and repairs? Hardly able to keep road up to ordinary condition. Charges for renewals and repairs charged to operating expenses.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT IN IOWA.

	PASSEN- GERS.	FREIGHT.
July, 1877.....	\$ 6,711 0.	\$ 9,538.86
August, 1877.....	6,921.72	9,909.36
September, 1877.....	7,518.14	14,944.38
October, 1877.....	7,298.70	17,828.94
November, 1877.....	7,228.77	16,382.60
December, 1877.....	6,263.99	8,898.87
January, 1878.....	4,922.13	9,615.47
February, 1878.....	4,838.82	11,215.02
March, 1878.....	5,526.97	12,533.46
April, 1878.....	6,221.79	13,604.81
May, 1878.....	6,912.17	13,990.36
June, 1878.....	6,393.08	10,841.01
Totals.....	\$76,757.29	\$149,303.14

RETURNS OF COMPANIES.

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FROM ALL OTHER SOURCES IN IOWA.

		MAILS.	EXPRESS, ETC.	MISCELLA- NEOUS.
July, 1877	\$	622.95	\$ 225.51	\$ 373.56
August, 1877		622.95	293.52	440.67
September, 1877		622.95	349.09	496.97
October, 1877		622.95	185.62	463.60
November, 1877		622.95	178.45	395.84
December, 1877		622.95	121.36	370.01
January, 1878		622.95	82.56	359.44
February, 1878		622.95	113.75	367.69
March, 1878		622.95	123.58	418.28
April, 1878		622.95	145.45	359.05
May, 1878		622.95	198.47	402.65
June, 1878		622.95	173.27	345.88
Totals	\$	7,475.40	\$ 2,190.63	\$ 4,793.64

Recapitulation of Earnings in Iowa.

Receipts from passengers, including \$4,998.01 in freight and mixed trains.....	\$ 76,757.29
Receipts for express.....	2,190.63
Receipts for mails.....	7,475.40
Total receipts from passenger trains.....	\$ 86,423.32
Receipts from passenger trains, per train mile run, [105,136 miles] \$0.7742.....	
Total receipts from freight trains.....	149,303.14
Receipts from freight trains per train mile run, [57,152 miles] \$2.61	
Receipts from miscellaneous sources.....	4,793.64
Total earnings.....	\$240,520.10
Earnings per mile of road operated, 80.47 miles, \$2,988.94.....	
Per train mile, for passenger, freight and mixed trains, 162.315 miles, \$1 452-1000.....	
Have you made any advance or reduction in freight since the enactment of Chapter 77, Laws of the Seventeenth General Assembly—if so, what percentage?.....	None.

Receipts other than Earnings.

Receipts from other roads.....	\$42,770.48
Receipts from sale of real estate.....	35.75
Total receipts for the year	\$42,806.23

EXPENSES OF OPERATING THE ROAD FOR THE YEAR IN IOWA.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor.....	\$ 19,269.10
Repairs of track—supplies (exclusive of new rails).....	24,104.79
Repairs of bridges—labor and supplies.....	9,013.47
Repairs of fences—labor and supplies.....	1,097.15
Repairs of buildings—stations and water-tanks, etc.....	4,008.32
Repairs of telegraph	383.63
New rails, deducting old rails sold	4,265.09
Removing ice and snow	2,064.16
Total	\$ 64,205.71

Class 2—Maintenance of Motive Power and Cars.

Repairs of passenger and freight locomotives—labor	6,114.94
Repairs of passenger and freight locomotives—supplies.....	1,674.87
Repairs of cars—labor.....	5,895.87
Repairs of cars—supplies.....	4,145.68
All other expenditures chargeable to this account.....	576.83
Total	\$ 18,408.19

Class 3—Conducting Transportation.

Fuel	17,807.50
Oil, waste and lights	1,260.52
Wages of employes—conductors, enginemen, brakemen, station-men, etc.....	30,781.74
Miscellaneous train and station supplies—expenses.....	2,180.80
Water supply, except labor	94.52
Telegraph operation.....	1,155.10
Loss and damage of goods.....	169.02
Injuries to persons.....	18,500.00
Damage for stock killed.....	} 1,030.90
Damages to property, including damages by fire	
Hire of cars.....	1,188.95
Legal expenses.....	1,856.87
All other expenses chargeable to this account	790.00
Total.....	\$ 76,815.92

Class 4.—General Expenses.

Salaries of the general officers of the company	3,200.17
General office expenses, including clerk hire, rent, fuel, lights, etc.	5,818.63
Insurance.....	52.50
Taxes in Iowa.....	8,145.45
Advertising.....	85.85
Printing and stationery.....	1,310.58
All other expenses chargeable to this account.....	654.40
Total.....	\$ 19,267.48

Recapitulation of Expenses.

Total expenses of operating the road in Iowa (embraced in classes 1, 2, 3 and 4).....	\$ 178,697.30
Per mile of road operated.....	\$ 2,220 657-1000
Per train mile for passenger, freight and mixed trains, 162,315 miles, \$1.1009.	
Expense of running and management of passenger trains.....	25,078.09
Expense of running and management of passenger trains per train mile.....	23 85-100
Expense of running and management of freight trains.....	21,869.42
Expense of running and management of freight trains per train mile run	38 26-100
Percentage of expenses to earnings, 74 296-1000.	
Net earnings per train mile, 162,315 miles, \$0.3511.	

GENERAL RECAPITULATION.

Total earnings in Iowa.....	240,520.10
Total operating expenses in Iowa.....	178,697.30
Net earnings—earnings above operating expenses	61,822.80
Percentage of net earnings to stock and debt .....	.0128
Percentage of net earnings to cost of road and equipment .....	.0154

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year	110,755.00
Interest falling due during the year, but not paid.....	1,560.00
Total interest liability for the year.....	109,510.00
Amount paid during the year for permanent improvements, and charged to cost of road.....	9,304.44
Amount paid during the year for permanent improvements, and charged to operating expenses. Can't tell.	
Floating debt liquidated during the year. Increased.	
Dividends declared, —, per cent. for the year, amount. None.	
Balance for the year; deficit, viz.: Operating expenses and interest in excess of earnings	\$ 21,771.85
Surplus at the commencement of the year. None.	
Total surplus. None.	
Paid to sinking funds in hands of trustees. Nothing.	

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

Construction.....	\$5,337,627.41
New office building.....	4,455.63
Stock of material.....	33,068.73
Stock or fuel.....	10,804.03
Boarding cars	495.50
D. P. Kimball, Treasurer	18,866.30
Cash	5,280.50
Various persons	761.52
United States, Indian Department.....	\$ 847.56
Q. M. Department.....	29,165.69
P. O. Department.....	60,022.48
	<hr/>
	90,035.73

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DE—Continued.

G. T. Crandell, paymaster.....	\$	409.77
Moingona Coal Co		499.74
Agents		15,773.15
F. E. & Mo. Valley R. R., construction account.....		3,557.99
Immature coupons.....		31,710.00
Purchased bonds.....		5,000.00
American Express Co.....		213.30
Dividend on preferred stock.....		5,915.00
Rental.....		5,045.65
Interest		6.80
Car service.....		281.17
Operating expenses.....		97,855.62
Income account.....		12,415.18
Total.....	\$	5,680,078.72

CR.

Capital stock—Common	\$1,899,400.00	
Preferred	169,000.00	\$ 2,068,400.00
First mortgage bonds	1,628,000.00	
United States Government bonds	1,628,320.00	
		3,256,320.00
Fremont, Elkhorn & Mo. Valley R. R. Co.....		21,632.38
Iowa Falls & Sioux City R. R. Co		5,006.80
Over due coupons		2,129.25
Sioux City R. R. Contracting Co.....		11,073.99
Bills payable.....		2,500.00
Chicago, Iowa & Nebraska R. R.....		17,790.97
Cedar Rapids & Mo. River R. R.....		25,000.00
Vouchers.....		15,263.93
Pay-rolls.....		14,633.21
Sundry railroads		9,279.12
Nebraska Air Line Lands		89,984.03
River Sioux town lots		35.75
Freight earnings		77,703.57
Passenger earnings.....		24,473.94
Mail earnings.		2,750.85
Express earnings		660.90
Miscellaneous earnings.....		1,711.93
Profit and loss		33,728.10
Total	\$	5,680,078.72

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use :

From Missouri Valley, Iowa, to short distance north of Onawa, 41 37-100 miles, November 28, 1867.

From above Onawa, Iowa, to short distance north of Sloan, 13.5 miles, December 27, 1867.

From above Sloan, Iowa, to Sioux City, 20.2 miles, March 1, 1868.

From Cal. Junction, Iowa, to Fremont, Nebraska, 32.35 miles, February 11, 1869.

Length of main line of road completed, from Sioux City to Missouri Valley and Fremont	107.42 miles.
Length of main line of road completed in Iowa	80.47 miles.
Length of main line of road completed in Nebraska.....	26.95 miles.
Total length of road belonging to this company	107.42 miles.
Aggregate length of sidings and other tracks not above enumerated	12.68 miles.
Same in Iowa	8.87 miles.
Aggregate length of tracks belonging to this company computed as single track.....	120.10 miles.
Same in Iowa.....	89.34 miles.
Gauge of track.....	4 ft. 8½ inches
Total length of tracks belonging to this company laid with iron rails [weights per yard, 56 lbs.].....	120.10 miles.

Roads belonging to other Companies, operated by this Company, under lease or Contract.

Name, description, and length of each?

Fremont, Elkhorn & Missouri Valley R. R.; *length, from Fremont, Nebraska, to Wisner, Nebraska.....	51.09
Total miles of road operated by this company	158.51
Total miles of road operated by this company in Iowa.....	80.47

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 2; aggregate length, feet.....	320.00
Stone bridges, number of, none.	
Iron and wood bridges, combination, number of 1; aggregate length, feet.....	160.00
Wooden trestles, number of, 214; aggregate length, feet.....	13,648.00
Culverts, number of, 4; aggregate length, feet.....	240.00

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Across Little Sioux River....	Double intersection	Wood and iron	160 feet....	April, 1878.
One-half mile north of river	Pratt combination .....	.....	.....	.....
Sioux Station.....	Truss .....	.....	.....	.....

Crossings.

What railroads cross your road at grade in this state, and at what locality?

Illinois Central freight track railroad at Sioux City, within city limits.

Number of crossings of highways at grade in this State without protection.....89

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Omaha & N. W. R. R. at Blair, Nebraska. All trains come to a full stop within 400 feet of crossing. Illinois Central R. R. at Sioux City, within city limits. Speed of trains not to exceed six miles per hour; no stop. Illinois Central trains come to a full stop. Their track used only for freight purposes; regulations found to be sufficient.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? The whistle must always be sounded eighty rods before reaching a public highway, crossings at grade. Engine bell must be rung eighty rods before crossing a public highway, and continue ringing until it is passed. Yes.

*Length in all cases given in miles and decimals.

Stations.

Number of stations.....	22
Same in Iowa	12

Employees.

Number of persons regularly employed on all roads operated by company, including officials ..	322
Same in Iowa.....	247

Fencing.

How many miles of fencing have you on your road in Iowa? 7 18-100 miles.

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

57.30 miles in Harrison county.

46.01 miles in Monona county.

39.77 miles in Woodbury county.

Aggregate amount, 143.08 miles.

ROLLING STOCK—WHOLE LINE.

Number of locomotives of more than 30-tons weight, exclusive of tender.....	2
Number of locomotives of more than 20-tons weight, exclusive of tender.....	11
Number of locomotives of more than 10-tons weight, exclusive of tender.....	None.
Number of passenger-cars—12-wheel.....	None.
Number of passenger-cars—8-wheel.....	8
Number of express and baggage-cars.....	6
Number of box freight-cars.....	73
Number of stock-cars.....	20
Number of platform-cars.....	27
Number of coal-cars.....	18
Number of conductors' way-cars.....	6
Other cars as follows:	
1 pay and office; 2 bridge; 1 pile driver-car.....	4

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains? 360 tons. Give the weight of engine generally used in Iowa. 28-ton engines.

Average number of passenger and express-cars that can be hauled on your regular trains by an engine of given power and weight? 22-ton engines, 5 cars. Give the weight of engine generally used. 28-ton engine 9 cars.

Number of locomotives equipped with train-brake? None. (Have since equipped 3.)

Number of passenger-cars equipped with train-brake? None. (Have since equipped 4.)

What kind of train-brake is in use on your road? Now use Westinghouse Air brake.

Number of passenger cars with Miller platform and buffer.....	7
Number of passenger cars with any other platform and buffer.....	1

TELEGRAPHS ON WHOLE LINE.

Miles of telegraph on line operated by company.....	107.42
Miles of telegraph owned by company.....	107.42
Number of telegraph offices in company's stations.....	11.00
Number of telegraph stations operated by company.....	4.00
Number of telegraph stations operated jointly by rail and telegraph companies	7.00

MILEAGE, TRAFFIC, Etc., IN IOWA.

Miles run by passenger trains during the year.....	105,163.00
Miles run by freight trains.....	48,617.00
Miles run by mixed trains.....	8,535.00
Total mileage of passenger, freight and mixed trains.....	162,315.00
Miles run by construction and other trains.....	3,430.00
Total train miles run	165,745.00
* Miles run by rented cars.....	820,444.00
Number of through passengers	18,574.00
Number of local passengers.....	30,603.00
Total number of passengers carried.....	49,177.00
Total passenger mileage, or passengers carried one mile.....	2,098,782.00
Average amount received from each passenger.....	\$1.56
Average distance traveled by each passenger.....	42.63
Number of tons of through freight carried.....	45,659 832
Total mileage of through freight.....	4,246,221.997
Number of tons of local freight carried	37,642.188
Total mileage of local freight.....	1,863,449.939
Total tons of freight carried	83,302.02
Total freight mileage, or tons carried one mile.....	6,109,671.936
Highest rate of fare per mile, for any distance.....	4 cents.
Lowest rate of fare per mile, for any distance, single fare.....	3 cents.
Average rate of fare per mile, received for through passengers.....	3 46-100 cents.
Average rate of fare per mile, received for local passengers.....	3 99-100 cents.
Average rate of fare per mile, for all passengers.....	3 65-100 cents.
Average rate received per mile, per ton for through freight.....	2 18-100 cents.
Average rate received per mile, per ton for local freight.....	3 03-100 cents.
Average rate received per mile, per ton for all freight carried.....	2 44-100 cents.
Average number of cars in passenger trains, including baggage cars.....	3
Average number of cars in freight trains.....	10 8-10
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	108 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	150 tons.
Rate of speed of passenger and express trains including stops, 22 26-100 miles per hour.	
Rate of speed of freight trains, including stops, 11 21-100 miles per hour.	

* We rent no cars; the above is mileage made by foreign cars on the S. C. & P. R. R., and for which we pay the usual price— $\frac{1}{2}$ cents per mile.

Tonnage of Articles Transported on Whole Road, not including F. E. & M. V. R. R.

	TONS.	PER CENT.
Grain.....	29,432.213	27.1
Flour.....	701.825	.7
Provisions (beef, pork, lard, etc.).....	357.870	.3
Animals.....	7,574.927	7.0
Other agricultural products.....	1,540.929	1.4
Lumber and forest products.....	34,336.750	31.6
Coal.....	3,288.667	3.0
Plaster.....	488.149	.5
Salt.....	2,110.475	1.9
Railroad iron—iron and steel rails.....	2,811.000	2.6
Stone and brick.....	870.303	.8
Manufacturers—articles shipped from point of production.....	3,085.207	2.8
Merchandise and other articles, not enumerated above.....	21,991.303	20.3
Total tons carried.....	108,590.218-1000	100

ADDITIONAL QUESTIONS.

Express Companies—Iowa Division.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. One and one-half first class rates on all packages weighing in excess of twenty pounds, except on the following articles, destined to or coming from points east of Missouri Valley, on which we get one and one-tenth first class rates, viz: beer, butter, eggs, poultry, game, furs, fruit and vegetables.

Transportation Companies.

What freight and transportation companies run on your road? None.

Sleeping Cars.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars run on night trains between Missouri Valley and Sioux City, we paying three cents per mile to owner (St. Paul & Sioux City R. R. Co.) Sleeping car fare between Missouri Valley and Sioux City \$1.50, in addition to regular passenger fare.

United States Mail.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? U. S. Government withholds all compensation for mail service.

Lands—Congressional Grant.

State the number of acres of land your company has already received from the Congressional grants..... 39,876.63
 State the number of acres yet to inure to your company from Congressional grants? Unknown.

State or Swamp Land Grant.

State the number of acres of swamp lands received from counties... 10,928.09
 State the number of acres yet to inure to your company from swamp
 lands granted to the counties? Unknown, if any.
 This company purchased lands along and near its line, amount-
 ing to..... 17,497.95 acres.
 Received from Congressional grants..... 39,876.63 acres.
 Received from state of Nebraska. 47,487.00 acres.
 Received from swamp lands, Woodbury county..... 10,928.09 acres.
 Total..... 115,787.67 acres.
 Laid out in towns—estimated at..... 1,530.51 acres.
 Sold for cash, and on time..... 67,800.85 acres.
 Retained for railroad use 943.80 acres. 70,275.16 acres.

Residue estimated at..... 45,512.51 acres.
 Together with all town lots, amounts due for contracted lands and lots and
 interest on same—and all other assets growing out of land transactions, was
 sold and conveyed to the Missouri Valley Land Company on May 1st, 1875,
 for the gross sum of \$200,000.00.
 From the previous sales of purchased and granted lands and town lots,
 after paying taxes and expenses of sale and management, this company re-
 alized the net amount of \$105,868.68.
 State the amount of city, county and township aid granted to your com-
 pany in exchange for stock or otherwise. Specify and locate each particular
 grant and the date when received, in city or county bonds, money or other-
 wise? Woodbury county swamp land indemnity collected of the United
 States by Woodbury county, and turned over to this company as donation,
 June 18, 1875, under contract made in 1866 or 1867, \$9,227.98.

ACCIDENTS TO PERSONS IN IOWA.

June 21, 1878—John Kitteringham, employe, brakeman, at California Junc-
 tion; left foot badly bruised by timber on S. C. & P. car No. 53 shoving forward
 against it while he was setting brake to make coupling. Resumed work, July
 1, 1878; was lame for some time, but has since fully recovered. Timber was
 too long for car and struck next car and was shoved along, catching his foot
 between it and the brake staff and dog.

In view of the many accidents which occur from railway employes getting
 their feet caught in frogs, switches, etc., please state whether your company
 has adopted any plan for preventing such accidents? None.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Oliver Ames, North Easton, Mass.
 Vice-President, D. C. Blair, Belvidere, N. J.
 Secretary, P. E. Hall, Cedar Rapids, Iowa.
 Treasurer, David P. Kimball, Boston, Mass.
 General Manager, P. E. Hall, Cedar Rapids, Iowa.
 Superintendent, F. C. Hills, Mo. Valley, Iowa.
 Chief Engineer, J. E. Ainsworth, Mo. Valley, Iowa.
 Superintendent of Telegraph, F. W. Conger, Mo. Valley, Iowa.
 Auditor, Geo. T. Crandell, Cedar Rapids, Iowa.
 General Passenger Agent, F. C. Hills, Mo. Valley, Iowa.
 General Freight Agent, F. C. Hills, Mo. Valley, Iowa.
 Attorneys, general and local, Joy & Wright, Sioux City, E. S. Bailey, Clin-
 ton, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

John B. Alley, Lynn, Mass.
 Fred L. Ames, North Easton, Mass.
 Oliver Ames, North Easton, Mass.
 John I. Blair, Blairstown, N. J.
 D. C. Blair, Belvidere, N. J.
 James Blair, Scranton, Pa.
 John M. Glidden, Boston, Mass.
 Frederick Nickerson, Boston, Mass.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids.

Date of Annual Meeting of stockholders, third Wednesday in May.

Fiscal year of the company, March 31.

STATE OF IOWA, }
County of Linn.

P. E. Hall, General Manager of the Sioux City & Pacific Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

P. E. HALL.

[L. S. OF P. E.]

Subscribed and sworn to before me, this 13th day of September, A. D., 1878.

GEO. M. BETTESWORTH,

[L. S.]

Notary Public of Iowa, in and for Linn Co.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1878.

REPORT

OF THE

DAKOTA SOUTHERN & SIOUX CITY & PEMBINA RAILWAY COMPANIES,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association, {	.....*	D. S.	\$1,500,000.00
	.....†	Pem.	300,000.00
Par value of shares, {	.....	D. S.	\$ 100.00
	.....	Pem.	100.00
Average price received per share, {	.....	D. S.	100.00
	.....	Pem.	100.00
Number of stockholders at date of last election, {	.....	D. S.	9
	.....	Pem.	.....
Number of stockholders in Iowa at same date, {	.....	D. S.	None.
	.....	Pem.	.....
Capital stock authorized by vote of company, number of shares.....	D. S.	15,000	
Capital stock authorized by vote of company, number of shares.....	Pem.	3,000	
Capital stock issued [number of shares 15,000] amount paid in.....	D. S.	1,500,000.00	
Capital stock issued [number of shares, 1,050] amount paid in.....	Pem.	105,000.00	
Capital stock paid in preferred, and conditions of preference.....	D. S.	600,000.00	
Second mortgage bonds exchanged for preferred stock, which said bonds were cancelled and preferred stock issued to holders of bonds in lieu thereof.			
Capital stock, total amount paid in as per books of the company.....	D. S.	1,500,000.00	
Capital stock, total amount paid in as per books of the company.....	Pem.	105,000.00	
Capital stock, total amount realized in cash and in property.....	D. S.	\$1,500,000.00	
Capital stock, total amount realized in cash and in property.....	Pem.	105,000.00	
Capital stock paid in per mile of road owned by company.....	D. S.	61.5 miles.	24,380.00
Capital stock paid in per mile of road owned by company.....	Pem.	17.5 miles.	6,000.00

* Dakota Southern Railway.
† Sioux City & Pembina Railway.

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, &c.....	D. S.	738,000.00
Estimated value of the road bed, including rails and bridges, etc.....	Pem.	210,000.00
Estimated value of rolling stock.....	D. S.	61,500.00
Estimated value of stations, buildings, and fixtures {	D. S.	9,500.00
.....	Pem.	1,500.00
Estimated value of property per mile of road, { ...D. S. 61.5 miles.		13,154.00
.....Pem. 17.5 miles.		12,085.00

DEBT.

Funded debt as follows:		
1st mortgage bonds, D. S. (due 1894, bear interest at 7 per cent., gold, which is payable 1st of August and February,) amount..		600,000.00
1st mortgage bonds, Pem. (due 1908, bear interest at 7 per cent., which is payable 1st of June and December,) amount.....		105,000.00
2d mortgage bonds (due, see preferred stock.) D. S.		
Total amount of funded debt, {	D. S. \$	600,000.00
.....	Pem.	105,000.00
Amount received from the same in cash, {	D. S. \$488,400.00	
.....	Pem. not sold.	
Unfunded debt, {	D. S.	2,100,000.00
.....	Pem.	105,000.00
Other debts—current credit balances, etc., {	D. S.	26,659.89
.....	Pem.	98,839.21
Total debt liabilities, {	D. S.	\$2,726,659.89
.....	Pem.	308,839.21
Amount of debt liabilities per mile of road, {D. S. 61.5 miles.		44,336.00
.....Pem. 17.5 miles.		17,651.00
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees, and such securities and debt-balances as do not represent permanent investments.....	D. S.	2,684,659.89
.....	Pem.	308,839.21
Contingent liabilities as a guarantor of bonds or debts of other corporations, specifying same. None.		

COST OF ROAD AND EQUIPMENT.

Construction of Road, and Branches (not reported separately), Built by Company.

Total cost of road and equipment.....	{ D. S. \$2,700,000.00
.....	{ Pem. 210,000.00
Average cost of same per mile.....	{ D. S. 45,902.00
.....	{ Pem. 120,000.00
Proportion of same for Iowa.....	223,200.00

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

New passenger-cars, (combination car,) D. S.....	\$ 2,602.09
New freight cars, D. S.....	1,500.00
Total.....	\$ 4,102.09

State the policy pursued by your company in regard to permanent improvement and repairs, such as replacing iron rail with steel, wooden bridges and culverts with iron and stone, reducing grades and ballasting track. Are the cost of these improvements charged to repairs or construction, and the reasons therefor? We have had no occasion for making improvements of this character.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, AND FREIGHT.

This includes the earnings of the Dakota Southern and Pembina, the later road being operated by the former. The earnings are given in gross, as no separate account is kept of the earnings of each road, nor of through and local business.

		PASSEN- GERS.	FREIGHT.
July, 1877.....		\$ 5,634.39	\$ 6,713.94
August, 1877.....		3,667.71	8,040.62
September, 1877.....		4,611.73	20,197.94
October, 1877.....		5,082.55	26,725.61
November, 1877.....		4,483.60	19,086.48
December, 1877.....		2,979.42	11,524.37
January, 1878.....		2,807.59	12,754.02
February, 1878.....		2,761.80	12,938.02
March, 1878.....		4,759.16	12,186.23
April, 1878.....		5,596.70	14,593.02
May, 1878.....		4,857.15	14,804.23
June, 1878.....		4,230.57	13,257.79
Totals.....		\$ 51,456.37	\$172,822.27

FROM ALL OTHER SOURCES.

		MAILS.	EXPRESS.	MISCEL- LANE- OUS.
July, 1877.....		\$ 522.40	\$ 199.07	.....
August, 1877.....		522.40	308.29	.....
September, 1877.....		522.40	226.85	.....
October, 1877.....		522.40	157.01	.....
November, 1877.....		522.40	209.85	.....
December, 1877.....		522.40	158.82	.....
January, 1878.....		522.40	115.33	\$ 230.26
February, 1878.....		522.40	142.96	225.34
March, 1878.....		481.41	114.32	368.50
April, 1878.....		477.15	164.57	16.73
May, 1878.....		481.41	181.62	128.26
June, 1878.....		481.41	191.07	374.36
Totals.....		\$ 6,100.58	\$ 2,167.76	\$1,343.45

Recapitulation of Earnings.

Receipts from passengers.....	\$ 51,456.37	
Receipts from express.....	2,167.76	
Receipts from mails.....	6,100.58	
Total receipts from passenger trains.....	\$ 59,724.71	
Receipts from passenger trains, per train mile run, 38,498 miles.....	\$ 1.55	
Receipts from freight.....	172,822.27	
Receipts from freight trains, per train mile run, 48,789 miles..	3.54	
Receipts from miscellaneous sources.....	1,343.45	
Total earnings.....	\$233,890.43	
Proportion for Iowa, D. S., 5.7 miles; Pem., 18.6 miles; total, 24.3 miles.....	\$ 37,463.00	
Earnings per mile of road operated, 79 miles.....	233,890.43	2,960.63
Per train mile, for passenger, freight, and mixed trains, 87,287 miles.....	2.67	

Have you made any advance or reduction in freight since the enactment of chapter 77 of the laws of the Seventeenth General Assembly—if so, what percentage? No change made.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.*Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)*

Repairs of track—labor.....	\$ 21,744.93
Repairs of track—supplies (exclusive of new rails).....	17,717.24
Repairs of bridges—labor and supplies.....	1,802.79
Repairs of buildings—stations and water-tanks, etc.....	823.74
Repairs of telegraph.....	720.00
Repairs and additions to machine shops and machinery.....	1,200.00
Tools for road work.....	915.48
Road crossings, signs, etc.....	242.00
Removing ice and snow, Missouri river washouts and slides....	3,422.28
Total	\$ 48,588.46

Class 2.—Maintenance of Motive Power and Cars.

For entire master-mechanics' Department—labor.....	\$ 17,305.06
for supplies.....	7,607.63
Total.....	\$ 24,912.68

Class 3.—Conducting Transportation.

Fuel.....	\$ 12,476.35
Oil, waste and lights.....	874.60
Wages of employes—conductors, enginemen, brakemen, station-men, etc.....	21,416.02
Miscellaneous train and station supplies and expenses.....	1,529.66
Water supply.....	681.06
Loss and damage of goods.....	414.92
Injuries to persons.....	111.58
Damage for stock killed.....	73.96
Legal expenses.....	550.75
Total	\$ 38,128.90

RETURNS OF COMPANIES.

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Class 4.—General Expenses.

Salaries of the general officers of the company.....	\$ 4,700.00
General office expenses, including clerk hire, rent, fuel, lights, etc.....	203.92
Insurance.....	87.50
Taxes in Iowa.....	2,007.63
Taxes in other States.....	4,282.18
Advertising	536.41
All other expenses chargeable to this account.....	1,911.61
Total	\$ 13,729.25

Recapitulation of Expenses

Total expenses of operating the road (embraced in Classes 1, 2, 3 and 4).....	\$125,359.29
Proportion for Iowa.....	\$22,185.51
Per mile of road operated.	1,586.83
Per train mile for passenger, freight and mixed trains, 87,287 miles.....	1.44
Percentage of expenses to earnings.....	53½
Net earnings per train mile, 87,287 miles.....	1.24

GENERAL RECAPITULATION.

Total earnings.....	\$233,890.43
Total operating expenses.....	125,359.29
Net earnings—earnings above operating expenses.....	108,531.14
Total receipts above operating expenses.....	\$108,531.14
Percentage of net earnings to stock and debt.....	3 3-4
Percentage of net earnings to cost of road and equipment.....	3 3-4

PAYMENTS FROM INCOME DIVIDENDS, ETC.

Interest paid during the year.....	\$ 25,984.31
Total interest liability for the year.....	25,984.31
Floating debt liquidated during the year.....	450,000.00
Dividends declared, — per cent for the year, amount.....	
Date of last dividend declared.....	
Balance for the year, or surplus	16,995.16
Surplus at the commencement of the year.....	11,146.66
Total surplus.....	\$ 28,141.82
Paid to sinking funds in hands of trustees.....	\$42,000.00

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Construction account—Dakota Southern.....	\$2,823,414.49
Construction account—Sioux City & Pembina.....	210,000.00
Materials on hand.....	11,146.66
Operating expenses.....	56,280.83
Taxes	8,414.54
Interest, first mortgage bonds—D. S.....	9,250.74
Other interest accounts.....	5,886.93
Rolling stock.....	4,102.09
Assets.....	42,048.59
Sinking fund.....	42,000.00
Total.....	\$3,212,044.87

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78

Ca.	
Common stock, Dakota Southern.....	\$ 1,500,000.00
Preferred stock, Dakota Southern.....	600,000.00
Common stock, Sioux City & Pembina	105,000.00
First mortgage bonds, Dakota Southern	600,000.00
First mortgage bonds, Sioux City & Pembina.....	105,000.00
Unfunded debt, Dakota Southern, and S. C. & Pembina.....	170,172.47
Gross earnings.....	103,730.58
Profit and loss.....	28,141.82
Total.....	\$ 3,212,044.87

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:	
From Sioux City, Iowa, to Elk Point, D. T., about Oct. 15th, 1872.	
From Elk Point, D. T., to Vermillion, about Nov. 30th, 1872.	
From Vermillion, D. T., to Yankton, about Feb. 1st, 1873.	
* Length of main line of road completed, from Sioux City to Yankton	61.5
Length of main line of road completed in Iowa.....	5.7 miles.
Length of main line of road completed in Dakota.....	55.8 miles.
Branches owned by company, viz.:	
Sioux City & Pembina, length.....	17.5 miles.
Total length of branches owned by company.....	17.5 miles.
Total length of branches owned by company in Iowa.....	12.9 miles.
Total length of branches owned by company in Dakota.....	4.6 miles.
Total length of road belonging to this company	79
Aggregate length of sidings and other tracks not above enumerated, estimated	5
Same in Iowa.....	.75
Aggregate length of tracks belonging to this company computed as single track.....	84
Same in Iowa	19.35
Gauge of track, 4 feet 8½ inches.	
Total length of tracks belonging to this company laid with iron rails, weights per yard, 45 pounds.	84
Total miles of road operated by this company, including sidings.....	84.00
Total miles of road operated by this company in Iowa, including sidings	19.35

Number of Bridges and Trestles on Whole Line in Iowa.

Wooden bridges, number of, 5; aggregate length, feet.....	640.00
Wooden trestles, number of, 22; aggregate length, feet	1,796.00
Culverts, number of, 10, aggregate length, feet.....	40.00

BRIDGES REBUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Iowa (Station, 25).....	Trestle.....	Pine.....	80 feet.....	June, 1878.....

* Length in all cases to be given in miles and decimals.

Crossings.

What railroads cross your road at grade in this State, and at what locality?
None.

What railroads cross your road either over or under your road in this State, and where? None.

Number of crossings of highways outside corporation limits, at grade
in this State without protection..... 7
Number of crossings of highways over railroads..... None.
Number of crossings of highways under railroads..... None.

What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? We have followed the requirements of the statutes in giving proper signals, and have found same sufficient. We have met with no accidents at highway or private crossings since road has been in operation.

Stations.

Number of stations..... 13
Same in Iowa..... 4

Employes.

Number of persons regularly employed on all roads operated by company, including officials..... 120
Same in Iowa..... 17

Fencing.

How many miles of fencing have you on your road in Iowa?..... 75-100
How many miles of fencing have you built during the year?..... None.
What was the average cost per rod?.....\$1.00 (estimated)
Total cost of same..... \$240.0

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

Eight miles in Woodbury county.
Twenty-five and eight-tenths miles in Plymouth county.
Aggregate amount, 33 8-10 miles.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender..... None.
Number of locomotives of more than 20 tons weight, exclusive of tender..... 4
Number of passenger cars—8-wheel..... 2
Number of passenger cars—combination..... 1
Number of express and baggage cars..... 2
Number of box freight cars..... 49
Number of platform cars..... 20
Number of coal cars..... 6
Number of conductors' way-cars..... 2
Other cars as follows: hand, service and iron cars..... 19

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used, (weight of engines, 26 tons)..... 200

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used, (weight of engine, 26 tons).....10 estimated

Number of locomotives equipped with train-brake.....	None.
Number of passenger cars equipped with train-brake.....	None.
What kind of train-brake is in use on your road? Common wheel brake.	
Number of passenger cars with Miller platform and buffer, in- cluding one combination car.....	3
Number of passenger cars with any other platform and buffer....	None.

TELEGRAPHS.

Miles of telegraph on line.....
---------------------------------	-------

MILEAGE, TRAFFIC, ETC.

Miles run by passenger trains during the year.....	38,498
Miles run by freight trains.....	423,208
Total mileage of passenger, freight and mixed trains.....	461,706
Total train miles run.....	461,706
Miles run by rented cars.....	389,911
Total passenger mileage, or passengers carried one mile.....	885,217
Average amount received from each passenger.....	.058
Total tons of freight carried.....	66,413
Total freight mileage, or tons carried one mile.....	3,256,525
Highest rate of fare per mile, for any distance.....	.06
Lowest rate of fare per mile, for any distance, (single fare,) 1,000 mile tickets, 3 cents.....	.06
Average rate received per mile for all freight carried.....	.053
Average number of cars in passenger trains, including baggage cars.....	2
Average number of cars in freight trains, estimated.....	15
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers, estimated,	66 tons.
Average weight of freight trains, including locomotive and ten- der in working order, exclusive of freight, estimated	176 tons.
Rate of speed of passenger and express trains, including stops, 15 miles per hour.	
Rate of speed of freight trains, including stops, 12 miles per hour.	

Tonnage of Articles Transported.

	TONS.	PER CENT.
Grain.....	33,797	.51
Flour.....	1,280	.02
Provisions (beef, pork, lard, etc).....	759	.01
Animals.....	1,679	.02½
Other agricultural products.....	337	.00½
Lumber and forest products.....	13,189	.20
Coal.....	1,629	.02½
Plaster.....	76	.01
Salt.....	48½	
Petroleum, (included in merchandise, etc.).....	8	
Railroad iron—iron and steel rails.....	20	.01½
Ores.....	8	
Stone and brick.....	913	.02
Manufactures—articles shipped from point of production...	1,299	.02
Merchandise and other articles, not enumerated above.....	9,964	.16
Total tons carried.....	63,418	100

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company; they pay $1\frac{1}{2}$ first-class tariff per 100 pounds, monthly. They do a general express business, and their freights are received and delivered at the several stations by their employees.

What freight and transportation companies run on your road? None.

Do sleeping, parlor or dining-room-cars run on your road? None run on this road.

What is the compensation paid you by the U. S. government for the transportation of its mails, and on what terms of service? \$4,428.56 per annum on Dakota Southern, for one year ending June 30th, 1879; \$1,283.16 per annum on Sioux City & Pembina, for one year ending June 30th, 1879.

Lands—Congressional, State, and Swamp Land Grant.

State the number of acres of land your company has already received from grants. None.

State the number of acres yet to inure to your company from grants. None.

Summary.

State the value of donations of right-of-way and station grounds to your company. \$1,000, estimated.

State the value of donations of other real estate to your company. Nothing.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise.

Yankton county, Dakota, \$200,000 in county bonds, given in exchange for stock of the Dakota Southern Railway.

Elk Point township, Union county, Dakota, \$15,060 in township bonds, given in exchange for stock of the Dakota Southern Railway.

The Sioux City & Pembina Railway received aid as follows: Sioux City township voted a tax of 3 per cent., in 1871, and there was collected and paid to said company on same, about \$46,000. Sioux township, in Plymouth county, Iowa, voted a tax of 4 per cent., in 1871, on which there was collected and paid to said company, about \$10,000. Johnson township, Plymouth county, Iowa, voted a tax of 5 per cent., in 1871, amounting to about \$6,000, upon which there has been collected and paid to said company, about \$4,000.

Some further aid has been voted beyond the point to which the road is now completed, to aid extending the same.

ACCIDENTS TO PERSONS IN IOWA.

January 15th, 1878—A. M. Bunker, brakeman on freight train, at Sioux City, Iowa; while coupling freight cars in switch yard, lost the forefinger of his left hand. While attempting to couple the cars his foot slipped, and, in endeavoring to save himself, his finger was caught between the drawbars, rendering amputation of same necessary.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Chas. G. Wicker, Sioux City, Iowa.
 Secretary, W. A. Burleigh, Yankton, Dakota.
 Treasurer, Geo. E. Merchant, Sioux City, Iowa.
 General Manager, Chas. G. Wicker, Sioux City, Iowa.
 General Superintendent, Geo. E. Merchant, Sioux City, Iowa.
 Division Superintendents. None.
 Auditor, Charles H. Longman, Sioux City, Iowa.
 General Passenger Agent, Geo. E. Merchant, Sioux City, Iowa.
 General Freight Agent, Geo. E. Merchant, Sioux City, Iowa.
 Attorneys, general and local, Wilmot W. Brookings, Yankton, Dakota.

NAMES OF DIRECTORS WITH RESIDENCE.

Chas. G. Wicker, Battle Creek, Michigan.
 Wilmot W. Brookings, Yankton, Dakota.
 J. R. Hanson, Yankton, Dakota.
 Walter A. Burleigh, Yankton, Dakota.
 J. M. Stone, Yankton, Dakota.
 D. T. Bramble, Yankton, Dakota.
 J. C. McVey, Yankton, Dakota.

General offices Dakota Southern, Yankton Dakota.

Date of annual meeting of stockholders, second Tuesday in October.

Fiscal year of company, January 1st to December 31st.

Names of stockholders authorized to vote at last annual meeting, and shares of each. (To be reported separately.) Chas. G. Wicker, 12,500; W. W. Brookings, 35; W. A. Burleigh, 10; J. R. Hanson, 50; J. M. Stone, 30; D. F. Bramble, 50; J. C. McVey, 10; Yankton Co., 2,000; Elk Point Twp., 150 for the Dakota Southern, and C. G. Wicker, 1,050 shares of S. C. & Pem.

STATE OF IOWA, }
 County of Woodbury. }

J. H. Longman, Auditor of the Dakota Southern & Sioux City & Pembina Railroads, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

J. H. LONGMAN,
Auditor.

[L. S. R. R.]

Subscribed and sworn to before me, this 10th day of September, A. D., 1878.

[L. S.]

T. G. HENDERSON,
Notary Public, in and for Woodbury Co., Iowa.

Received and filed in the office of the Commissioners of Railroads, this 12th day of September, 1878.

REPORT

OF THE

SIOUX CITY & ST. PAUL RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 4,500,000.00
Par value of shares.....	\$ 100.00
Average price received per share	Par.
Number of stockholders at date of last election.....	142
Number of stockholders in Iowa at same date.....	1
Amount of full-paid stock held in Iowa.....	\$ 5,000.00
Capital stock authorized by vote of company, number of shares.....	.....
Capital stock issued, number of shares 28,000, amount paid in	2,800,000.00
Capital stock, total amount realized in cash.....	\$2,800,000.00
Capital stock paid in per mile of road owned by company, 123½ miles.....	22,672.00

DEBT.

Funded debt, as follows:

First mortgage bonds (due Nov. 1, 1901, bear interest at 8 per cent. currency, which is payable semi-annually,) amount.....	\$ 1,240,000.00
First mortgage bonds (due Nov. 1, 1901, bear interest at 7 per cent. gold, which is payable semi-annually,) amount.....	500,000.00
Second mortgage bonds (due, bear interest at 8 per cent., which is payable semi-annually,) amount.....	503,000.00
Equipment mortgage bonds (due June 1, 1878, bear interest at 10 per cent., which is payable semi-annually,) amount.....	123,500.00
Unpaid coupons on first and second mortgage bonds, accumulated since and including May, 1876, are in process of adjustment. Exact amount now outstanding cannot be stated.	

Total amount of funded debt, exclusive unpaid coupons. \$ 2,366,500.00
Amount received from the same in cash, cannot be stated.
Amount received from the same in property, cannot be stated.
Other debts—current credit balances, etc., none.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$5,457,933.82
Average cost of same per mile (148 miles).....	36,878.00
Proportion of same for Iowa.....	55 per cent.

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Construction.....	\$ 9,171.55
Additional equipment.....	12,453.35
Total.....	\$ 21,624.90

State the policy pursued by your company in regard to permanent improvement and repairs. We charge to construction the difference between the cost of renewing iron rails with iron and replacing them with steel; also the difference between the cost of renewing wooden bridges with wood and replacing them with iron and stone structures.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSEN- GERS.	FREIGHT.
July, 1877.....	\$ 5,147.00	\$ 13,342.68
August, 1877.....	5,974.90	15,295.55
September, 1877.....	6,919.20	32,992.88
October, 1877.....	9,560.77	45,634.75
November, 1877.....	7,539.57	39,357.71
December, 1877.....	5,129.31	22,866.39
January, 1878.....	5,267.86	18,011.58
February, 1878.....	5,293.00	20,761.12
March, 1878.....	8,466.68	22,044.70
April, 1878.....	9,430.55	17,104.25
May, 1878.....	9,582.31	21,283.55
June, 1878.....	7,822.38	19,575.96
Totals.....	\$86,233.53	\$298,275.52

RETURNS OF COMPANIES.

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FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.
July, 1877.....	\$ 708.08	\$ 500.00	\$ 1,233.19
August, 1877.....	708.08	500.00	1,436.18
September, 1877.....	708.08	500.00	1,002.63
October, 1877.....	708.08	500.00	2,446.81
November, 1877.....	708.08	500.00	1,026.72
December, 1877.....	708.08	500.00	4,329.53
January, 1878.....	589.58	500.00	1,440.70
February, 1878.....	589.58	500.00	917.23
March, 1878.....	589.58	500.00	1,764.27
April, 1878.....	589.58	500.00	1,239.82
May, 1878.....	589.58	500.00	1,122.53
June, 1878.....	589.58	500.00	1,294.01
Totals.....	\$7,785.96	\$6,000.00	\$19,253.62

Recapitulation of Earnings.

Receipts from passengers.....	\$ 86,233.53
Receipts for express.....	6,000.00
Receipts for mails.....	7,785.96
Total receipts from passenger trains.....	\$100,019.49
Receipts from passenger trains, per train mile run, 94,600 miles, \$1.05.....	
Total receipts from freight trains.....	288,275.52
Receipts from freight trains, per train mile run, 136,460 miles, \$2.11 2-10.....	
Receipts from miscellaneous sources.....	19,253.62
Total earnings.....	\$407,548.63
Proportion for Iowa, 55 per cent.....	\$224,151.74
Earnings per mile of road operated, 148 miles.....	2,753.71
Per train mile, for passenger, freight and mixed trains, 231,060 miles.....	\$1.76 4-10
Have you made any advance or reduction in freight since the enactment of Chapter 77 of the Laws of the Seventeenth General Assembly—if so, what percentage? No change.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Total	\$ 93,204.19
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Class 2.—Maintenance of Motive Power and Cars.

Total	\$ 49,976.35
-------------	--------------

Class 3.—Conducting Transportation.

Fuel.....	\$ 34,697.44
Total.....	91,267.14

Class 4.—General Expenses.

Salaries of the general officers of the company, and general office expenses, including clerk hire, rent, fuel, lights, etc.....	\$	17,037.48
Insurance.....		1,008.00
Taxes in Iowa	\$8,589.78	
In other states, Minnesota	7,069.58	15,659.36
All other expenses chargeable to this account.....		4,816.87
Total	\$	272,969.39

Recapitulation of Expenses.

Total expenses of operating the road (embraced in classes, 1, 2, 3, and 4,) excluding taxes and insurance	\$	256,302.93
Proportion for Iowa	\$140,986.13	
Per mile of road operated	1,731.00	
Per train mile for passenger, freight and mixed trains, — miles	1.11 4.10	
Percentage of expenses to earnings.....	62 8.10	
Net earnings per train mile, 231,060 miles.....	0.65	

GENERAL RECAPITULATION.

Total earnings	\$	407,548.63
Total operating expenses		256,302.03
Net earnings—earnings above operating expenses		151,246.60
Percentage of net earnings to stock and debt.....	3	
Percentage of net earnings to cost of road and equipment..	2 7.10	

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year, on floating debt.....	\$	4,509.96
Interest falling due during the year, but not paid, (funded debt). ..		202,899.20
Total interest liability for the year, including rents paid.....		244,369.89
Receipts less than operating expenses, interest, insurance, and taxes.....		109,790.65
Amount paid during the year for permanent improvements and charged to cost of road		9,171.55

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Railroad equipment and supplies	\$	5,457,933.82
Sioux City & St. Paul land bonds on hand.....		4,000.00
Capital stock—Worthington & Sioux Falls Railroad Co.		6,800.00
Real estate—on hand for sale.....		36,691.72
Equipment bond sinking fund, in hands of trustee.....		6,922.21
Notes and accounts—collectible.....		15,983.41
Total	\$	5,528,231.16

Cr.

Capital stock.....	\$2,800,000.00	
First mortgage bonds.....	1,740,000.00	
Second mortgage bonds.....	503,000.00	
Income bonds.....	293,240.00	
Equipment bonds, (mortgage on special equipment).....	123,500.00	
Profit and loss—balance for this and previous years.....	68,491.16	
Total.....	\$5,528,231.16	

RETURNS OF COMPANIES.

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PROFIT AND LOSS—STATEMENT.

Dr.

To taxes.....	\$ 15,659.36
Insurance.....	1,008.00
Interest paid.....	4,509.96
Interest accrued on funded debt.....	202,899.20
Interest on equipment bonds.....	13,329.64
Rents, Illinois Central Railroad.....	19,260.00
Rents, paid for elevators rents.....	4,371.09
Total	\$ 261,037.25

Cr.

By net earnings of road for the year—detailed statement on page 360	\$ 151,246.60
Balance—deficit in year's operation.....	109,790.65
Total.....	\$ 261,037.25

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From St. James to Worthington, November, 1871.

From Worthington to Le Mars, Iowa, September, 1872.

Length of main line of road completed, from St. James to Le

Mars..... 123½ miles.

Length of main line completed in Iowa..... 57½ miles.

Total length of road belonging to this company..... 123½ miles.

Aggregate length of sidings and other tracks not above enumerated..... 8 11-100 miles.

Same in Iowa..... 3 49-100 miles.

Gauge of track..... 4 feet, 8½ inches.

Total length of tracks belonging to this company laid with steel rails [weights per yard, 50 pounds]..... 1 94-100 miles.

Total length of tracks belonging to this company laid with iron rails [weights per yard, 50 pounds]..... 121 56-100 miles.

Roads belonging to other Companies, operated by this Company, under lease or contract.

Name, description and length of each. This company operates jointly with Illinois Central Company the track owned by Iowa Falls & Sioux City R. Co., (24 miles,) between Le Mars and Sioux City, paying \$18,900 per annum, as our proportion of interest and taxes thereon, and also paying maintenance of expenses thereof in proportion to the mileage of our cars over same.

Total length of above road..... 24 miles.

Total miles of road operated by this company..... 147½

Total miles of road operated by this company in Iowa. 81½

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 5; aggregate length, feet..... 326

Pile bridges, number of, 82; aggregate length, feet..... 8,191

Crossings.

What railroads cross your road at grade in this state? None.

What railroads cross your road either over or under your grade in this state, and where? None.

Number of crossings of highways at grade in this state without protection? Unknown.

Number of crossings of highways at grade in this state, at which there are gates or flagmen? None.

Number of crossings of highways over railroad? None.

Number of crossing of highways under railroad? None.

Number of highway bridges 18 feet above track? None.

Number of highway bridges less than 18 feet above track? None.

What regulations govern your employes in regard to the crossings of public highways, and are they found to be sufficient? When approaching a highway crossing the whistle is sounded at eighty rods distance, and the bell is then rung until the crossing is passed. Within city limits speed is not to exceed six miles per hour. We find these sufficient.

What regulations govern your employes in regard to the crossings of other railroads, and are these regulations found to be sufficient? The train is to be brought to a full stop before crossing, and is to proceed only when the way is ascertained to be clear. These regulations we find sufficient.

Stations.

Number of stations.....	15
Same in Iowa	8

Fencing.

How many miles of fencing have you on your road in Iowa, in addition to snow fences 1.35 miles.

What was the average cost per rod? \$1.00

The total cost of same?\$ 432.00

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

35.98 miles in Osceola county.

13.24 miles in O'Brien county.

44.14 miles in Sioux county.

16.55 miles in Plymouth county.

Aggregate amount, 109.91 miles.

ROLLING STOCK.

* Number of locomotives of more than 30 tons weight, exclusive of tender.....	5
---	---

Number of locomotives of more than 20 tons weight, exclusive of tender	8
--	---

Number of passenger cars—8-wheel.....	6
---------------------------------------	---

Number of express and baggage cars	4
--	---

Number of box freight and stock cars	295
--	-----

Number of platform and coal cars.....	93
---------------------------------------	----

Number of conductors' way cars
--------------------------------------	-------

Other cars as follows: Hand, 42; pay car, 1; sleepers, 1½.

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains—give the weight of engines generally used.....

* Give the weight of heaviest locomotives in use. Our heaviest locomotive weighs 64,850 lbs.

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. 61,000 lbs.; 8 cars.	
Number of locomotives equipped with train-brake.....	4
Number of passenger cars equipped with train-brake	7½
What kind of train-brake is in use on your road? Westinghouse Automatic.	
Number of passenger cars with Miller platform and buffer	7½
Number of passenger cars with any other platform and buffer	None.

TELEGRAPHS.

Miles of telegraph on line operated by company	147½
Miles of telegraph owned by company	0
Number of telegraph offices in company's stations	11
Number of telegraph stations operated by company	2
Number of telegraph stations operated jointly by rail and telegraph companies	9

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year.....	94,600
Miles run by freight trains	136,400
Total mileage of passenger, freight and mixed trains.....	231,060
Total number of passengers carried.....	44,463
Total passenger mileage, or passengers carried one mile.....	2,236,002
Average amount received from each passenger.....	\$ 1.94
Average distance traveled by each passenger.....	50 miles.
Total tons of freight carried.....	152,323
Total freight mileage, or tons carried one mile	15,781,914
Highest rate of fare per mile, for any distance	\$ 0.04
Lowest rate of fare per mile, for any distance (single fare), half fare .....	.02
Average rate of fare per mile, for all passengers .....	.03.86
Average rate received per mile, per ton for all freight carried.....	.01.83
Average number of cars in passenger trains, including baggage-cars.....	5
Average number of cars in freight trains.....	16.7
Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers.....	120 tons.
Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....	212 tons.
Rate of speed of passenger and express trains, including stops, per hour.....	23 miles.
Rate of speed of freight trains, including stops.....	10 miles.

Tonnage of Articles Transported.

	TONS.	PER CENT.
Grain.....	56,613	37.2
Flour.....	1,454	1
Provisions (beef, pork, lard, etc.).....	2,266	1.5
Animals.....	1,569	1
Other agricultural products.....		....
Lumber and forest products.....	60,732	39.9
Coal.....	5,474	3.5
Merchandise and other articles, not enumerated above.....	24,215	15.9
Total tons carried.....	152,323	100

ADDITIONAL QUESTIONS.

Express Companies.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.: what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company pay us \$6,000 per annum, and receive, transport and deliver all our money and other valuable packages free. They have half of one baggage-car on passenger trains daily, but may not load to exceed 5,000 pounds. We have nothing to do with their freight.

Transportation Companies.

What freight and transportation companies run on your road? No other freight or transportation companies run on this road.

Sleeping Cars.

Do sleeping, parlor or dining-room cars run on your road, and if so, on what terms do the run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars owned by the companies are run over St. Paul & Sioux City, Sioux City & St. Paul, Sioux City & Pacific, and Chicago & N. W. roads, on through passenger trains, and extra charge of \$1.50 to \$2.00, according to distance, is made for each section, whether occupied by one or more persons, between St. Paul and Council Bluffs.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Nothing—the three sleeping cars that make the line are owned by the St. Paul & Sioux City and Sioux City & St. Paul companies (each one-half), and the expense and earnings as sleepers are shared equally by those companies.

U. S. Mail.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? The mail and clerks are to be carried on the regular passenger train in apartments specially and conveniently fitted up for the care and distribution of the mail while on the road. The amount of compensation is in dispute, and cannot now be stated.

Lands—Congressional Grant in State of Iowa.

State the number of acres of land your company has already received from the Congressional grants.....	320,002.63
State the number of acres yet to inure to your company from Congressional grants.....	87,164.54
State the average price at which these lands are offered for sale by the company.....	\$4.50, cash.
State the average price at which these lands have been sold or contracted by the company.....	\$ 5.98
State the number of acres sold.....	125,506.72
State the amount received from sales.....	\$702,379.70
State the amount received from outstanding contracts.....	8,251.55
State the amount received from forfeited contracts (including interest on deferred payments received by the company).....	None.
State the gross amount received from sales, contracts, forfeited contracts, &c., up to June 30, 1878.....	\$710,631.25

Lands—State or Swamp Land Grant.

No State or swamp lands received by the company.

Summary.

Total amount of lands received by the company.....	320,002.63 acres.
Total amount of lands sold by company.....	119,808.25 acres.
Total amount of lands contracted by company.....	5,700.47 acres.
Total payments from sales, contracts, forfeited contracts, interest on deferred payments received by the company, (cash and land bonds).....	\$ 714,289.89
State the value of donations of right-of-way and station grounds to your company.....	Nothing.
State the value of donations of other real estate to your company.....	Nothing.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise. Sioux City voted a tax as a bonus, for the construction of the shops at that place in 1872, amounting to \$30,000.

ACCIDENTS TO PERSONS IN IOWA.

No passenger has ever been killed or injured on this road, now six years in operation.

September 6th, 1877—Wm. Snetker, brakeman; had one finger crushed while coupling cars at East Orange.

December 12th, 1877—Frank Simmons, brakeman; slight injury to foot; caused by getting caught in track and engine backing against it, but not over it.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, E. F. Drake, St. Paul, Minn.
 Vice-President, A. H. Wilder, St. Paul, Minn.
 Secretary, W. H. Brown, New York.
 Treasurer, Horace Thompson, St. Paul, Minn.
 General Manager, J. W. Bishop, St. Paul, Minn.
 Superintendent, Jno. F. Lincoln, St. Paul, Minn.
 Chief Engineer, T. P. Gere, Saint Paul, Minnesota.
 Superintendent of Telegraph, Wm. H. Drake, Saint Paul, Minnesota.
 Auditor and Assistant Secretary, Geo. A. Hamilton, Saint Paul, Minnesota.
 General Passenger Agent, W. H. Dixon, Saint Paul, Minnesota.
 General Freight Agent, J. C. Boyden, Saint Paul, Minnesota.
 Attorneys, general and local, E. C. Palmer, Saint Paul, Minnesota, and J. H. Swan, Sioux City, Iowa.

NAMEs OF DIRECTORS WITH RESIDENCE.

Adrian Iselin, New York.
 W. H. Brown, New York.
 Geo. I. Seney, New York.
 Alex. H. Rice, Boston, Massachusetts.
 G. W. Simmons, Boston, Massachusetts.
 E. F. Drake, Saint Paul, Minnesota.
 A. H. Wilder, Saint Paul, Minnesota.
 J. L. Memam, Saint Paul, Minnesota.
 Horace Thompson, Saint Paul, Minnesota.

General offices at Saint Paul, Minnesota.

Date of annual meeting of Stockholders, 1st Monday in May.

Fiscal year of the Company, January to December inclusive.

STATE OF MINNESOTA, }
County of Ramsey. }

J. W. Bishop, General Manager of the Sioux City & Saint Paul Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

J. W. BISHOP,
General Manager.

[L. S. R.]

Subscribed and sworn to before me, this 17th day of September, A. D., 1878.

GEO. A. HAMILTON,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 30th day of September, 1878.

REPORT

OF THE

TOLEDO & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 50,000.00
Par value of shares.....	\$ 100.00
Average price received per share	100.00
Number of stockholders at date of last election.....	7
Number of stockholders in Iowa at same date	7
Amount of full-paid stock held in Iowa	11,150.00
Capital stock issued [number of shares, 111½] amount paid in.....	11,150.00
Capital stock, total amount realized in cash	\$ 11,150.00
Capital stock paid in per mile of road owned by Company, 3 miles.	3,716.67

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, etc...	30,000.00
Estimated value of rolling stock	1,500.00
Estimated value of stations, buildings and fixtures	3,000.00
Estimated value of property per mile of road, 3 miles	11,500.00

DEBT.

Total debt liabilities.....	0
Amount of debt liabilities after deducting cash, sinking funds in hands of trustees and such securities and debt-balances as do not represent permanent investments.....	0
Contingent liabilities as guarantor of bonds or debts of other corporations, specifying same.....	0

COST OF ROAD AND EQUIPMENT.

Total expended for construction	\$ 50,000.00
Average cost of construction per mile of road (not including sidings) — miles	16,666.66
Cost of passenger, mail and baggage cars.....	3,000.00
Cost of machinery and tools	100.00
Total for equipment.....	\$ 3,100.00

Average cost of equipment per mile of road operated by company in this State.....	\$ 1,033.33
Total cost of road and equipment	53,100.00
Average cost of same per mile	17,700.00
Net addition to property account for the year.....	0

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, MAILS, EXPRESS AND FREIGHT.

		PASSEN- GERS.	FREIGHT.	MAILS.	EXPRESS.
July, 1877	\$	90.08	\$ 433.39	\$ 25.00	\$ 8.33
August, 1877		64.05	404.00	25.00	8.33
September, 1877		90.50	485.00	25.00	8.33
October, 1877		85.20	337.19	25.00	8.33
November, 1877		53.20	464.52	25.00	8.33
December, 1877		145.60	251.14	25.00	8.33
January, 1878		90.60	384.02	25.00	8.33
February, 1878		85.70	251.70	25.00	8.33
March, 1878		85.55	257.19	25.00	8.33
April, 1878		63.85	393.18	25.00	8.33
May, 1878		61.15	387.31	25.00	8.33
June, 1878		85.20	227.84	25.00	8.33
Totals	\$	1,030.68	\$ 4,276.48	\$ 300.00	\$ 99.96

Recapitulation of Earnings.

Receipts from passengers	\$1,050.68
Receipts for express.....	100.00
Receipts for mails.....	300.00

Total receipts from passenger trains.....	\$1,430.68
Receipts from passenger trains, per train mile run, 9,000 miles, \$0.159—	1,430.68
Receipts from freight.....	4,276.48
Receipts from freight trains, per train mile run, 9,000 miles, \$0.46 ⁵¹⁷ / ₁₄₄₀	

Total earnings.....	\$5,707.16
Earnings per mile of road operated, three miles.....	\$ 769.05
Per train mile, for passenger, freight and mixed trains, 9,000 miles.....	\$ 0.63.2
Have you made any advance or reduction in freight since the enactment of Chapter 77 of the Laws of the Seventeenth General Assembly—if so, what percentage?.....	None.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor.....	\$548.00
Repairs of track—exclusive of new rails	455.00
Tools for road work.....	25.00
New rails, deducting old rails sold	400.00
Total	\$1,428.00

RETURNS OF COMPANIES.

369

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives	0.00
Repairs of cars.....	0.00
Total	0.00

Class 3.—Conducting Transportation.

Fuel	100.00
Oil, waste and lights	20.00
Wages of employes—conductors, enginemen, brakemen, stationmen, etc., and clerks ..	1,788.16
Miscellaneous train and station expenses ..	1,004.00
Damage for stock killed.....	10.00
All other expenses chargeable to this account.....	.....
Total	3,012.16

Class 4.—General Expenses.

Salaries of the general officers of the company.....	0.00
General office expenses, including clerk hire, rent, fuel, lights, etc.....	0.00
Taxes in Iowa.....	120.33
Advertising ..	4.00
Printing and stationery	17.67
All other expenses chargeable to this account.....	.....
Total.....	142.00
Total expenses of operating the road (embraced in classes 1, 2, 3 and 4).....	\$4,582.16
Per mile of road operated.....	\$1,541.33

GENERAL RECAPITULATION.

Total earnings.. ..	5,707.16
Total operating expenses.....	4,582.16
Net earnings—earnings above operating expenses.....	1,125.00

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Total interest liability for the year.....	.....
Receipts above operating expenses and interest.....	1,125.00
Dividends declared, 10 per cent., for the year, amount.....	1,115.00
Date of last dividend declared, July, 1878.	
Surplus at the commencement of the year.....	10.00
State in what does the surplus consist—if moneys, where are they de- posited, if securities, what are they? Toledo Savings Bank.	
Total surplus.....	\$ 10.00

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:
 Entire line January 1st, 1872.
 * Length of main line of road completed, from Toledo to Tama City. 3 miles.
 Aggregate length of sidings and other tracks not above enumerated.. 120 rods.
 Gauge of track, 4 feet, 8½ inches.

* Length in all cases to be given in miles and decimals.

Total length of tracks belonging to this company laid with iron rails, [weights per yard, 56 pounds]..... 3 miles.
 Wooden bridges, number of on whole line, 4; aggregate length, 52 feet.
 Culverts, number of on whole line, 3; aggregate length, 8 feet.
 What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Sounding of whistle. Yes.
 Number of stations..... 1
 Number of persons regularly employed on all roads operated by company, including officials..... 7
 How many miles of fencing have you on your road in Iowa..... 1½
 How many miles of fencing have you built during the year..... None.
 What was the average cost per rod..... \$1.00
 The total cost of same..... \$ 480.00

ROLLING STOCK.

Number of locomotives of more than 20 tons weight exclusive of tender..... 1
 Number of passenger cars—8-wheel..... 1
 Other cars as follows: one hand car.
 Number of locomotives equipped with train-brake..... 0.00
 Total mileage of trains (all trains are mixed)..... 9,000

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, W. F. Johnston.
 Vice-President, L. Clark.
 Secretary, L. B. Nelson.
 Treasurer, H. Galley.
 General Superintendent, C. C. Whitten.

NAMES OF DIRECTORS WITH RESIDENCE.

C. C. Whitten, Toledo, Iowa.
 W. F. Johnston, Toledo, Iowa.
 H. Galley, Toledo, Iowa.
 L. Clark, Toledo, Iowa.
 L. B. Nelson, Toledo, Iowa.
 John Connell, Toledo, Iowa.
 D. D. Applegate, Toledo, Iowa.

STATE OF IOWA, }
 County of Tama. }

We, W. F. Johnston, President, and C. C. Whitten, Superintendent, of the Toledo & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D., 1878, to the best of their knowledge and belief.

[L. S. OF R. R.] (Signed,) W. F. JOHNSTON,
 C. C. WHITTEN.

Subscribed and sworn to before me this 8th day of November, A. D., 1878.

[L. S.] J. W. WILLETT,
 Notary Public in and for Tama Co., Iowa.

Received and filed in the office of the Commissioners of Railroads, this 18th day of November, 1878.

REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....\$3,000,000.00
 Par value of shares.....\$100.00

Owing to the incomplete state of our stock collections, no regular stock books have been opened. The total amount paid in cash and notes is \$135,442.48: but a portion of the notes are uncollectible. Our stockholders are almost entirely residents of Des Moines and Henry counties, Iowa.

DEBT.

We have no funded debt. Our net indebtedness June 30, 1878, was about \$60,000.00. We have issued bonds to the amount of \$100,000.00 on the road-bed, and to the amount of \$25,000.00 on equipment, which have been in the main hypothecated for the debt above mentioned, but not a bond has been sold.

COST OF ROAD AND EQUIPMENT.

Construction of Road and Branches (not reported separately) Built by Company.

Grading and masonry.....	\$ 19,589.48
Bridging.....	4,795.84
Superstructure, including rails.....	98,447.13
Land, land damages and fences.....	3,449.79
Passenger and freight stations, wood and coal sheds, water stations, engine-houses, car sheds, and turn-tables.....	7,448.13
Interest paid during construction, discount, etc.....	6,571.93
Engineering, agencies, salaries, and other expenses during construction.....	12,907.12
All other items charged to construction not enumerated above...	652.50
Total expended for construction.....	\$153,861.92
Average cost of construction per mile of road, (not including sidings) 24 miles.....	6,410.91
Proportion of cost of construction for Iowa. All in Iowa.	

Cost of Equipment.

Locomotives.....	12,000.00
Passenger, mail and baggage cars.....	5,860.00
Freight and other cars.....	11,345.00
Machinery, tools and sundries.....	3,030.19
Total for equipment.....	\$ 32,235.19
Average cost of equipment per mile of road operated by company in the State.....	1,343.13
Proportion of cost of equipment for Iowa. All in Iowa.	

Cost of Road and Equipment.

Total cost of road and equipment.....	\$186,097.11
Average cost of same per mile.....	7,754.04
Proportion of same for Iowa. All.	

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING THE YEAR.

Passenger and freight stations, wood-sheds and water stations....	\$ 415.42
New fences.....	26.19
Surfacing track.....	1,164.75
Net addition to property account for the year.....	1,606.36

State the policy pursued by your company in regard to permanent improvement and repairs. Road new. No improvements of this kind made yet.

REVENUE FOR THE YEAR.*Monthly Earnings.***FROM TRANSPORTATION OF PASSENGERS, FREIGHT AND EXPRESS.**

	PASSEN- GERS.	FREIGHT.	EXPRESS.
July, 1877	\$ 289.50	\$ 604.26	\$ 38.51
August, 1877	353.50	750.68	21.79
September, 1877	355.74	827.92	21.85
October, 1877	305.20	742.07	17.18
November, 1877	306.77	983.63	28.53
December, 1877	396.46	2,149.42	25.50
January, 1878.	333.89	1,360.41	20.99
February, 1878	377.36	620.59	26.19
March, 1878	381.32	674.05	30.67
April, 1878	215.95	597.11	17.77
May, 1878	249.60	520.07	20.07
June, 1878	202.14	419.03	17.07
Totals	\$3,767.73	\$ 10,249.24	\$ 286.12

Recapitulation of Earnings.

Receipts from passengers	\$ 3,767.73
Receipts for express.....	286.12
Receipts for mails.....	846.90
Total receipts from passenger trains.....	\$ 4,900.75
Receipts from freight.....	10,249.24
Total earnings	\$15,149.99
Earnings per mile of road operated, [24 miles, \$631.25.]	
Have you made any advance or reduction in freight since the enactment of chapter 77, of the laws of the Seventeenth General Assembly—if so, what percentage? No change.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to operating expenses).

Repairs of track—labor	\$2,370.75
Repairs of track—supplies (exclusive of new rails).....	51.45
Repairs of buildings—stations and water-tanks, etc	142.00
Tools for road work.....	27.15
Total.....	\$2,591.35

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger and freight locomotives—labor and supplies.....	\$ 34.18
Repairs of cars.....	580.90
Total.....	\$ 615.08
Total expenses of operating the road	10,904.30

GENERAL RECAPITULATION.

Total earnings	\$15,149.99
Operating expenses	10,904.30
Net earnings—earnings above operating expenses.....	4,245.69

PAYMENTS FROM INCOME, DIVIDENDS, Etc.

Interest paid during the year	6,288.53
Rental of track	4,155.75
Receipts less than operating expenses, interest and rental	6,198.59

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Dr.

Engineering	\$7,205.84
Expense	7,552.49
Right-of-way.....	3,115.90
Construction.....	124,066.60
Bills receivable	4,863.40
Interest.....	12,160.24
Equipment.....	32,235.19
Building.....	7,448.13
Operating	11,814.12
Repairs.....	5,320.72
Rent.....	7,182.65
Fencing.....	249.79
Cash	62.98
Total	\$223,278.05

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

Cr.

Bills payable	62,828.13
Stock	135,442.43
Mail service	929.91
Freight service	16,023.40
Passenger service	6,407.96
Express service	330.04
Express (advanced)	1,169.96
Sundries	146.22
Total	\$223,278.05

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From Burlington to Winfield, December 31, 1876.

Length of main line of road completed, from Burlington to Winfield, Iowa.

* Total length of road belonging to this company, all in Iowa.....19.8

Aggregate length of sidings and other tracks not above enumerated..... 1.0

Aggregate length of tracks belonging to this company computed as single track20.8

In addition to track reported above, this company has leased the right to run over 14.13 miles of the Burlington, Cedar Rapids & Northern Railway, by means of a third rail laid by this company on their ties. This company has also laid down and in use 3-10 miles of sidings on depot grounds belonging to the above corporation.

Gauge of track36 inches.

Total length of track belonging to this company laid with iron rails, weights per yard, 30 pounds..... 20.8

Total miles of road operated by this company, all in Iowa..... 34.9

Number of crossings of highways at grade in this state without protection, —

Number of crossings of highways at grade in this state, at which there are gates or flagmen? None.

Number of crossings of highways over railroad? None.

Number of crossings of highways under railroad? One.

Number of highway bridges 18 feet above track? None.

Number of highway bridges less than 18 feet above track? None.

What regulations govern your employees in regard to the crossings of public highways, and are these regulations found to be sufficient? Whistle sounded 1,000 feet from crossing, and bell rung till engine has passed the crossing.

Number of stations..... 8

Number of persons regularly employed on all roads operated by company, including officials, average 16

Fencing.

How many miles of fencing have you on your road in Iowa?

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

12 miles in Des Moines county.

5 and 7-10 miles in Henry county.

Aggregate amount, 17 7-10 miles.

*Length in all cases to be given in miles and decimals.

ROLLING STOCK.

* Number of locomotives of more than 10 tons weight exclusive of tender	2
Number of passenger cars—8-wheel.....	2
Number of box freight cars.....	14
Number of stock cars.....	5
Number of platform and coal cars.....	19
Number of conductors' way cars.....	1
What kind of train-brake is in use on your road? None.	
Number of passenger cars with Miller platform and buffer.....	2
Number of passenger cars with any other platform and buffer.....	1

MILEAGE, TRAFFIC, Etc.

Miles run by mixed trains, all trains mixed, estimated..	23,976
Total train miles run	23,976
Number of local passengers, estimated.....	8,592
Total number of passengers carried.....	8,592
Total passenger mileage, or passengers carried one mile.....	138,731
Average amount received from each passenger	43 9-10 cents.
Average distance traveled by each passenger	14 9-10 miles.
Total mileage of local freight, estimated.....	171,208
Total tons of freight carried, estimated	5,501
Highest rate of fare per mile, for any distance.....	4 cents.
Lowest rate of fare per mile, for any distance (single fare).....	1½ cents.
Average rate of fare per mile, for all passengers	2 7-10 cents.
Average rate received per mile, per ton for local freight.....	5 9-10 cents.

ADDITIONAL QUESTIONS.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American. Ordinary merchandise and express matter, per 100 pounds, 1½ first class freight rates of this company. On butter, eggs, game and poultry, per 100 pounds, 1½ first class freight rates. They do a general express business. Freights are taken at depot.

What freight and transportation companies run on your road? None.

United States Mail.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$846.90 per annum for daily service.

ACCIDENTS TO PERSONS IN IOWA.—None.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Thomas Hedge.
 Vice-President, Charles Mason.
 Secretary and Treasurer, R. M. Green.
 General Superintendent, John T. Gerry.
 Division Superintendents. None.
 Chief Engineer, John T. Gerry.
 Superintendent of Telegraph—None.
 Auditor, President Hedge, *Ex-officio*.
 General Passenger Agent—None.
 General Freight Agent—None.
 Attorneys, general and local, H. A. Kelley.
 Receiver—None.

* Give the weight of heaviest locomotives in use. 35,000 lbs.

NAMES OF DIRECTORS, WITH RESIDENCE.

Thos. Hedge, Burlington, Iowa.
 Chas. Magon, Burlington, Iowa.
 E. D. Rand, Burlington, Iowa.
 John H. Gear, Burlington, Iowa.
 W. W. Baldwin, Burlington, Iowa.
 Richard Spencer, Burlington, Iowa.
 Wm. Gallies, Burlington, Iowa.
 David Leonard, Burlington, Iowa.
 John W. Gilbert, Burlington, Iowa.
 Geo. Millard, Burlington, Iowa.
 Geo. C. Lauman, Burlington, Iowa.
 E. Donahue, Burlington, Iowa.
 W. B. Cartwright, Mediapolis, Iowa.
 John W. Crawford, Crawfordsville, Iowa.
 J. M. F. Andrews, Winfield, Iowa.

General offices at Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.

Fiscal year of the Company, May 30 and June 1.

STATE OF IOWA, }
 County of Des Moines. }

I, Thomas Hedge (from the 30th of June, 1877, to the 19th of June, 1878), President of the Burlington & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the 30th day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

[L. S. OF R. R.]

THOS. HEDGE,
Pres. Burlington & Northwestern Railway.

Subscribed and sworn to before me, this 11th day of October, A. D., 1878.

[L. S.]

R. M. GREEN,
Notary Public.

Received and filed in the office of the Commissioner of Railroads, this 12th day of October, 1878.

REPORT

OF THE

CROOKED CREEK RAILWAY & COAL COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$100,000.00
Par value of shares.....	\$ 35 00
Average price received per share	100.00
Number of stockholders at date of last election	8
Number of stockholders in Iowa at same date	3
Amount of full-paid stock held in Iowa.....	39,000.00
Capital stock authorized by vote of the company, [number of shares, 715.]	
Capital stock issued [number of shares, 715] amount paid in.....	71,500.00
Capital stock, total amount paid in as per books of the company...	71,500.00
Capital stock, total amount realized in cash	\$71,500.00
Capital stock paid in per mile of road owned by company, 8 miles.	8,935.00

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges, etc..	30,983.00
Estimated value of rolling stock	6,050.00
Estimated value of stations, buildings, and fixtures.....	2,500.00
Estimated value of all other property, including investments in stocks and bonds of other corporations—Coal Company	17,687.00
Estimated value of property per mile of road, 8 miles.....	4,941.62

DEBT.

Total debt liabilities..... None.

COST OF ROAD AND EQUIPMENT.

Grading and masonry.....	8,000.00
Bridging.....	1,500.00
Superstructure, including rails.....	22,524.00
Land, land damages, and fences	6,055.00
Passenger and freight stations, wood and coal sheds, and water stations.....	3,034.00
Machine shops	None.
Interest paid during construction, discount, etc. Cannot give am't.	
Engineering, agencies, salaries, and other expenses during construction	500.00
All other items charged to construction not enumerated above. Cannot give amount.	
Total expended for construction.....	\$ 41,613.00
Average cost of construction per mile of road (not including sidings) 8 miles	5,201.75

Cost of Equipment.

Locomotives	6,500.00
Passenger, mail, and baggage cars	390.00
Freight and other cars	5,600.00
Machinery and tools.....	None.
Total for equipment	\$ 12,490.00
Average cost of equipment per mile of road operated by company in the State	1,550.00

Cost of Road and Equipment.

Total cost of road and equipment.....	54,013.00
Average cost of same per mile.....	6,751.75
Proportion of same for Iowa. All in Iowa.	
Any expenditures during year charged to property account, specifying same.....	None.

State the policy pursued by your company in regard to permanent improvement and repairs? When repairs to a bridge are necessary, the expense of the same is charged to expense account, and addition and extension is charged to construction account.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND FREIGHT.

	PASSENGERS.	FREIGHT.
July, 1877.....	\$ 17.22	\$ 286.53
August, 1877.....	18.65	333.32
September, 1877.....	20.30	444.74
October, 1877.....	26.00	594.45
November, 1877.....	55.75	398.47
December, 1877.....	50.90	313 16
January, 1878.....	63.30	570.54
February, 1878.....	58.68	259.57
March, 1878.....	37.93	159.67
April, 1878.....	53.39	197.15
May, 1878.....	14.95	337.10
June, 1878.....	18.15	303.70
Totals.....	\$440.22	\$4,248.90

Recapitulation of Expenses.

Receipts from passengers.....	\$ 440.22
Receipts for express.....	None.
Receipts for mails.....	None.
Total receipts from passenger trains.....	440.22
Total receipts from freight trains.....	4,248.90

Total earnings.....	\$4,698.12
Earnings per mile of road operated, 8 miles.....	\$586.14
Per train mile for passenger, freight and mixed trains, 8 miles.....	58.814

Have you made any advance or reduction in freight since the enactment of Chapter 7 of the Laws of the Seventeenth General Assembly—if so, what percentage? None.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Repairs of track—labor	\$ 960.00
Repairs of track—supplies (exclusive of new rails).....	100.00
Total.....	\$ 1,060.00

Class 2.—Maintenance of Motive Power and Cars.

Repairs of passenger locomotives—labor.....	\$ 15.00
Repairs of passenger locomotives—supplies.....	10.00
Total.....	\$ 25.00

Class 3.—Conducting Transportation.

Fuel.....	540.00
Oil, waste and lights.....	28.00
Wages of employes—conductors, enginemen, brakemen, stationmen, etc.....	1,800.00
Miscellaneous train and station supplies.....	50.00
Legal expenses.....	150.00
Total.....	\$ 2,568.00

Class 4.—General Expenses.

Salaries of the general officers of the company.....	1,200.00
General office expenses, including clerk hire, rent, fuel, lights, etc.,	600.00
Taxes in Iowa	265.64
Printing and stationery.....	25.00
Total.....	\$ 2,090.64
Total expenses of operating the road (embraced in classes 1, 2, 3, and 4).....	\$ 5,743.64
Per mile of road operated.....	\$717.95
Per train mile for passenger, freight, and mixed trains, 8 miles.....	89.74
Percentage of expenses to earnings, 11-9.	
Net loss per mile, 8 miles.....	186.84

GENERAL RECAPITULATION.

Total earnings.....	\$ 4,689.12
Total receipts during the year.....	\$4,689.12
Total operating expenses.....	5,743.64
Net loss.....	1,054.52
Date of last dividend declared. None declared.	
Surplus at the commencement of the year. None.	

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

Estimated value of road bed, including rails and bridges.....	\$ 30,963.00
Estimated value of rolling stock.....	6,050.00
Estimated value of stations, buildings and fixtures.....	2,500.00
Estimated value of coal land property.....	13,286.00
Loss on railroad—receipts less than operating expenses.....	1,054.52
Depreciation in value of property, and loss on coal company investment.....	17,646.48
Total... ..	\$ 71,500.00

CR.

Capital stock issued.....	\$ 71,500.00
Total.....	\$ 71,500.00

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use: From Lehigh, Iowa, to Judd, Iowa, October 15, 1878.	
* Length of main line of road completed, from Lehigh to Judd.....	8.
Aggregate length of sidings and other tracks not above enumerated.....	1.5
Aggregate length of tracks belonging to this company computed as single track.....	9½
Gauge of track.....	5 feet.
Total length of tracks belonging to this company laid with iron rails, weight per yard, 30 pounds.....	9½ miles.
Wooden bridges, number of, 4; aggregate length, feet.....	30
Stone bridges, number of, —; aggregate length, feet.....	None.
Iron bridges, number of, —; aggregate length, feet.....	None.
Wooden trestles, number of, 4; aggregate length, feet.....	30
Culverts, number of, 3; aggregate length, feet.....	.....
Bridges built within the year.....	None.
What railroads cross your road at grade in this state.....	None.
Number of crossings of highways at grade in this state without protection.....	3
Number of crossings of highways at grade in this state at which there are gates or flagmen.....	None.
Number of crossings of highways over railroad.....	None.
Number of crossings of highways under railroad.....	None.
What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? Engineers blow whistle at crossings, and neither stock nor individuals have ever been killed.	
Number of stations	2
Number of persons regularly employed on all roads operated by company, including officials	7
Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles: Eight miles in Webster county. One-half of road runs through timber and ravine.	

ROLLING STOCK.

Number of locomotives of 16½ tons weight, exclusive of tender.....	1
Number of express and baggage cars — caboose car.....	1
Number of box freight cars.....	None.
Number of stock and platform cars.....	2
Number of coal cars.....	28
Number of conductors' way cars.....	None.
Other cars as follows: Hand car.	
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains,	75
Give the weight of engines generally used. 16½ ton.	
What kind of train-brake is in use on your road? Ordinary.	

TELEGRAPHS.

Miles of telegraph on line.....	None.
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* Length in all cases given in miles and decimals.

MILEAGE, TRAFFIC, Etc.

Miles run by freight trains	9,984
Total train miles run.....	9,984
Total number of passengers carried.....	1,468
Total passenger mileage, or passengers carried one mile.....	5,502
Average distance traveled by each passenger.....	8 miles.
Number of tons of through freight carried.....	6,069
Total tons of freight carried.....	6,069
Highest rate of fare per mile, for any distance.....	3½ cents.
Lowest rate of fare per mile, for any distance, (single fare).....	3¼ cents.
Average fare received for local passengers.....	30 cents.
Average fare for all passengers.....	20 cents.
Average rate received per mile, per ton for through freight.....	8½ cents.
Average rate received per mile, per ton for local freight	8½ cents.
Average rate received per mile, per ton for all freight carried.....	8½ cents.
Rate of speed of freight trains, including stops. 10 miles per hour.	

Tonnage of Articles Transported.

	TONS.
Lumber and forest products.....	120
Coal.....	5,640
Petroleum	3
Merchandise and other articles not enumerated above.....	100
Total tons carried.....	5,863

ADDITIONAL QUESTIONS.

What express companies run on your road? None.

What freight and transportation companies run on your road? None.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? On September 2d, 1878, received for transportation of mails, \$113.45.

Lands.

State the number of acres of land your company has already received from the Congressional, State, or swamp land grants. None.

State the number of acres yet to inure to your company from Congressional, State, or swamp land grants. None.

Summary.

State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. None.

ACCIDENTS TO PERSONS IN IOWA—None.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, Walter C. Willson.
 Vice-President, Truman H. Judd.
 Secretary, Jacob M. Funk.
 Treasurer, Jacob M. Funk.
 General Manager, Walter C. Willson.
 General Superintendent, Walter C. Willson.
 General Passenger Agent, Daniel W. Taff.
 General Freight Agent, Daniel W. Taff.
 Attorneys, general and local, John F. Duncombe.

NAMES OF DIRECTORS WITH RESIDENCE.

W. C. Willson, Webster City.
J. M. Funk, Webster City.
T. H. Judd, Milwaukee.
George Burnham, Milwaukee.
John Q. Burnham, Milwaukee.
Charles L. Burnham, Milwaukee.

General offices at Lehigh, Iowa.

Date of annual meeting of stockholders, May 15.

Fiscal year of the company. None.

Names of stockholders authorized to vote at the last annual meeting, and shares of each. (To be reported separately.

STATE OF IOWA, }
County of Webster. }

Walter C. Willson, President, and J. M. Funk, Secretary and Treasurer, of the Crooked Creek Railway and Coal Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D., 1878, to the best of their knowledge and belief.

Signed,

[L. S. R. R.]

W. C. WILLSON,
JACOB M. FUNK.

Subscribed and sworn to before me, this 23d day of September, A. D., 1878.

PERCIVAL KNOWLES,
Justice of the Peace.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 30th day of September, 1878.

REPORT

OF THE

DES MOINES & MINNEAPOLIS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association—\$12,000 per mile.	
Par value of shares.....	\$ 100.00
Average price received per share, with donations	50.00
Number of stockholders at date of last election	223
Number of stockholders in Iowa at same date.....	223
Amount of full-paid stock held in Iowa	165,900.00
Capital stock issued (number of shares 1,659), amount paid in, taxes and donations	\$167,280.00
Capital stock paid in, on shares not issued (number shares —)...	27,900.29
Capital stock paid in on common—see as above	165,190.29
Capital stock, total amount paid in as per books of the company...	165,190.29

ASSETS—CORPORATE PROPERTY.

Cost of the road-bed, including rails and bridges, etc.....	452,395.46
Cost of rolling stock.....	46,550.00
Cost of stations, buildings, and fixtures	12,000.00
Estimated value of all other property, including investments in stocks and bonds of other corporations, swamp lands and uncollected taxes	20,000.00
Cost of property per mile of road—58 miles	9,000.00

DEBT.

Funded debt as follows:

First mortgage bonds, due July 1, 1879, bear interest at 10 per cent., which is payable semi-annually, amount	130,000.00
Second mortgage bonds, due July 1, 1879, bear interest at 10 per cent., which is payable semi-annually, amount	48,000.00
First consolidated mortgage bonds, due October 1, 1897, bear interest at 7 per cent., which is payable semi-annually, amount.....	*54,000.00
Total amount of funded debt	232,000.00
Amount received from the same in cash	\$196,400.00
Amount received from the same in property. Small.	
Unfunded debt incurred for construction and equipment.....	*87,902.33
Other debts—current credit balances, etc., interest, etc., estimated..	10,000.00
Total debt liabilities	\$329,902.33
Amount of debt liabilities per mile of road, — miles.....	\$5,688.00

*\$86,000, bonds in hands of treasurer to be applied on unfunded debt.

RETURNS OF COMPANIES.

385

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$452,395.46
Average cost of construction per mile of road (not including sidings,) 57 miles.....	6,200.00

Cost of Equipment.

Locomotives.....	14,000.00
Snow-plows on wheels.....	600.00
Passenger, mail, and baggage-cars.....	11,400.00
Freight and other cars.....	20,550.00
Machinery and tools.....	1,097.00
Total for equipment.....	\$ 47,647.00
Average cost of equipment per mile of road operated by company in the State.....	822.00
Total cost of road and equipment.....	500,142.46
Average cost of same per mile.....	8,635.00

EXPENDITURES CHARGED TO COST OF ROAD AND EQUIPMENT DURING YEAR.

Main line of extension or alteration of road.....	\$119,454.65
New ties and improvement of bridges	6,000.00
Net addition to property account for the year.....	119,454.65

State the policy pursued by your company in regard to permanent improvement and repairs. We have done very little of gravel ballasting, but think seriously of it. What reduction of grade has been made, has been charged to operating expenses in repairs of track.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS, FREIGHT, MAILS AND EXPRESS.

	PASSEN- GERS	FREIGHT.	MAILS.	EXPRESS.
July, 1877.....	\$ 2,667.71	\$ 2,180.66	\$ 154.67	\$ 90.67
August, 1877.....	2,144.02	3,003.56	154.67	90.00
September, 1877.....	2,373.88	2,920.05	154.67	94.16
October, 1877.....	3,115.35	2,312.19	154.67	89.94
November, 1877.....	2,228.83	2,200.27	154.67	86.38
December, 1877.....	2,678.34	2,711.27	154.67	107.95
January, 1878.....	2,567.02	2,762.33	154.67	101.50
February, 1878.....	2,334.64	2,124.71	154.67	112.20
March, 1878.....	2,836.44	2,182.23	154.67	175.00
April, 1878.....	2,473.62	2,164.68	154.67	175.00
May, 1878.....	2,740.10	3,054.12	154.67	175.00
June, 1878.....	2,428.78	3,491.21	154.67	175.00
Totals.....	\$ 30,584.73	\$31,157.38	\$ 1,856.00	\$ 1,472.80

These earnings have mostly been made on 37 miles of road, from Des Moines to Ames. Trains have been run north of Ames for only a short time, except construction.

Recapitulation of Earnings.

Receipts from passengers.....	\$ 30,584.73
Receipts for express	1,472.80
Receipts for mails.....	1,856.00
Total receipts from passenger trains.....	33,913.53
Receipts from freight trains.....	31,157.38
Total earnings.....	\$ 65,068.91

Receipts other than Earnings.

Receipts from taxes.....	\$ 27,910.00
Receipts from sale of bonds of company not previously issued.....	38,400.00
Receipts from increase of floating debt.....	40,000.00

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Repairs of track—labor.....	\$ 8,637.62
Repairs of track—supplies (exclusive of new rails), ties.....	3,000.00
Repairs of locomotives and cars.....	4,939.48

Class 3.—Conducting Transportation.

Fuel and water.....	3,418.16
Oil, waste, and lights.....	654.20
Wages of employes—conductors, enginemen, brakemen, station-men, etc.....	11,610.18
Loss and damage of goods.....	17.98
Injuries to persons.....	360.00
Damage for stock killed.....	377.57
Legal expenses.....	1,557.95

Class 4.—General Expenses.

Salaries of the general officers of the company.....	3,725.00
Taxes in Iowa.....	2,272.12
Advertising, printing and stationery.....	871.58
All other expenses chargeable to this account	809.63
Total.....	\$ 42,251.45
Per mile of road operated.....	\$1,182

GENERAL RECAPITULATION.

Total earnings.....	65,068.91
Total operating expenses.....	42,251.45
Net earnings—earnings above operating expenses.....	22,817.46

PAYMENTS FROM INCOME DIVIDENDS, Etc.

Interest paid during the year.....	15,744.19
Interest falling due during the year, but not paid.....	6,873.00
Total interest liability for the year.....	22,617.19
Amount paid during the year for permanent improvements and charged to cost of road.....	119,454.65
Amount paid during the year for permanent improvements and charged to operating expenses.....	1,450.00

GENERAL BALANCE SHEET AT CLOSING OF ACCOUNTS, JUNE 30, '78.

DR.

Construction.....	\$452,395.46
Rolling stock.....	46,552.07
Material.....	5,000.00
General assets:—	
Real estate.....	\$2,000.00
Swamp lands.....	7,496 81
Swamp land notes.....	785.00
Tools and machinery.....	1,097.93
Office fixtures.....	530.55
Bills receivable.....	1,408.82
Due from other roads.....	28.20
Due from agents.....	222.77
Due from individuals.....	1,869.80
Total.....	15,439.88
Operating expenses.....	42,251.47
Interest.....	15,744.19
Total.....	\$577,383.07

CR.

Capital stock.....	\$165,900.00
Funded debt:	
First mortgage bonds.....	\$130,000 00
Second mortgage bonds.....	48,00 00
First construction.....	54,000.00— 232,000.00
Unfunded debt.....	37,902.33
Gross earnings.....	91,580.74
Total	\$577,383.07

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:

From Des Moines to Ames, about July 26, 1874.

From Ames to Callanan, about April 1, 1878.

* Length of main line of road completed, from Des Moines to Ames.....	36.16
Length of line with track laid, if road is not completed.....	56.73
Total length of road belonging to this company.....	56.73
Aggregate length of sidings and other tracks not above enumerated.....	3.85
Aggregate length of tracks belonging to this company computed as single track.....	60.58
Gauge of track.....	3 ft.
Total length of tracks belonging to this company laid with iron rails.....	60.58
Total miles of road operated by this company.....	56.37

Number of Bridges and Trestles on Whole Line.

Wooden bridges, number of, 37; aggregate length, feet.....	2,446
Wooden trestles, number of, 3; aggregate length, feet.....	170
Culverts, number of, 135; aggregate length, feet.....	675

* Length in all cases given in miles and decimals.

BRIDGES REBUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Ames to Callanan.....	Trestle.....	Wood.....	752 feet...	Dec. Jan. Feb.

Crossings, Etc.

What railroads cross your road at grade in this state, and at what locality?
Chicago & Northwestern Railroad at Ames, Story county.

Number of crossings of highways at grade in this state without protection..... 55

What regulations govern your employes in regard to the crossings of other railroads, and are they found to be sufficient? Make a full stop. Yes.

What regulations govern your employes in regard to the crossing of public highways, and are these regulations found to be sufficient? The bell is rung. Have had no accident at crossings.

Number of stations..... 14

Number of persons regularly employed on all roads operated by company, including officials..... 80

How many miles of fencing have you on your road in Iowa? Not one full mile.

How many miles of fencing have you built during the year? None.

Give the miles of fence needed on both sides of your track, in each county in Iowa through which your road runs, and the aggregate amount in miles:

48 miles in Polk county.

48 miles in Story county.

14 miles in Hamilton county.

ROLLING STOCK.

Number of locomotives of more than 10 tons weight exclusive of tender. Two, and two others on lease.

Number of passenger cars—8-wheel..... 4

Number of express and baggage cars 2

Number of box freight cars..... 23

Number of stock cars 10

Number of platform cars..... 16

Number of conductors' way cars..... 1

Other cars as follows: Hand and push..... 20

Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains..... 100

Give the weight of engines generally used. 14 to 16 tons.

Average number of passenger and express cars that can be hauled on your regular trains by an engine of given power and weight—give the weight of engine generally used. 14 tons; 6 cars.

MILEAGE, TRAFFIC, Etc.

Miles run by passenger trains during the year..... 44,500

Miles run by mixed trains..... 29,500

Highest rate of fare per mile, for any distance..... 4 cents.

Lowest rate of fare per mile, for any distance (single fare)..... 2 cents.

Average weight of passenger trains, including locomotive and tender in working order, exclusive of passengers. About 45 tons.

Average weight of freight trains, including locomotive and tender in working order, exclusive of freight.....

RETURNS OF COMPANIES.

889

Rate of speed of passenger and express trains, including stops..... 20 miles.
Rate of speed of freight trains, including stops..... 15 miles.

Express Companies.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them and do you take their freights at the depot, or at the office of such express company? American Express Company. Take their freight at depot. 1½ first class freight rates for tonnage carried.

U. S. Mail.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service? Fifty dollars per mile per annum.

Lands—State or Swamp Land Grant.

State the number of acres of swamp lands received from counties—Polk	8,500
State the number of acres yet to inure to your company from swamp lands granted to the counties.....	.....
State the average price at which these lands are offered for sale by the company.....	\$ 6.25
State the average price at which these lands have been sold or contracted by the company.....	5.85
State the number of acres sold.....	5,322
State the number of acres contracted to be sold	128
State the amount received from sales	\$ 31,476.74
State the amount received from outstanding contracts	170.00
State gross amount received from sales, forfeited contracts, etc., up to June 30, 1878.....	31,646.74
State the amount of city, county and township aid granted to your company in exchange for stock or otherwise. Specify and locate each particular grant and the date when received, in city or county bonds, money or otherwise:	
Taxes Des Moines and Madison townships.....	\$38,000
Taxes Washington township, Story county.....	} 11,000
Taxes Lafayette township, Story.....	}
Scott, Lyon, Ellsworth, and Lincoln tps., Hamilton county.....	27,900
Subscriptions—Des Moines City, Polk county, 1874 and 1875.....	18,000
Madison township, 1874 and 1875.....	4,500
Ames, Story county, 1874 and 1875.....	10,000
Polk county swamp lands.....	45,000
Deeded in 1874, 8,500 acres.....	42,000

ACCIDENTS TO PERSONS IN IOWA.

The only accident during the year, and in fact the only serious train accident in the history of the road, was at Des Moines, May 22, at 1:30 P. M., on the arrival of train No. 2 from Ames. Minnie Ohlander—a little girl 7 years old, daughter of W. C. Ohlander—was passing from Sycamore street south to Locust, and when within two hundred feet of our train, and just as it started to back, she stepped on the track, and between the rails, and was knocked down. The whole train passing over her, inflicting injuries from which she died one week afterwards.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, James Callanan.
 Vice-President, J. J. Smart.
 Secretary, C. B. Atkins.
 Treasurer, C. H. Getchell.
 General Superintendent, J. J. Smart.
 Chief Engineer, R. E. Hurley.
 General Passenger Agent, C. B. Atkins.
 General Freight Agent, C. B. Atkins.
 Attorneys, general and local, J. R. Barcroft.

NAMES OF DIRECTORS WITH RESIDENCE.

James Callanan, Des Moines.
 J. J. Smart, Des Moines.
 John M. Day, Des Moines.
 J. B. Stewart, Des Moines.
 C. H. Getchell, Des Moines.
 J. R. Barcroft, Des Moines.
 N. A. Rainbolt, Ames.

General offices at Des Moines.

Date of annual meeting of stockholders, Wednesday after second Tuesday in January.

Fiscal year of the Company, December 31.

STATE OF IOWA, }
 County of Polk. }

J. J. Smart, Vice-President and General Superintendent of the Des Moines & Minneapolis Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

J. J. SMART.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 26th day of September, A. D., 1878.

[L. S.]

J. B. STEWART,
 Notary Public, Polk Co., Iowa.

Received and filed in the office of the Commissioners of Railroads, this 30th day of September, 1878.

REPORT

OF THE

IOWA EASTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30TH, 1878.

CAPITAL STOCK.

Capital stock authorized by articles of association.....\$21,000 per mile.
 Capital stock, total amount paid in as per books of the company.....

ASSETS—CORPORATE PROPERTY.

Estimated value of the road bed, including rails and bridges,
 &c.....\$ 2,000 per mile.
 Estimated value of rolling stock..... 10,000
 Estimated value of stations, buildings, and fixtures..... 4,000
 Estimated value of property per mile of road, 19 1-10 miles... 2,733

DEBT.

Funded debt as follows:
 First mortgage bonds (due A. D., February 1902, bearing
 interest at 8 per cent., which is payable semi-annually,
 amount..... \$145,000
 Of first mortgage bonds \$125,000, deposited to secure in-
 debtedness, of which \$6,000 is unpaid.
 Total amount of funded debt..... \$270,000.00
 Amount received from the same in cash 136,000
 Amount received from the same in property
 Unfunded debt incurred for construction, equipment, real estate,
 and in any other manner, and how? Unknown. Construction
 accounts not in possession of the company.
 Other debts—current credit balances, etc., for operating expenses.. 10,050.00
 Total debt liabilities.....

COST OF ROAD AND EQUIPMENT.

These items cannot be accurately stated, as the construction accounts are not in possession of the company.

State the policy pursued by your company in regard to permanent improvement and repairs. Are not able to have any.

REVENUE FOR THE YEAR.

Monthly Earnings.

FROM TRANSPORTATION OF PASSENGERS AND MAILS.

	THROUGH.	LOCAL.	TOTAL.	MAILS.
July, 1877	\$ 38.45	\$ 106.80	\$ 144.75	\$253.03
August, 1877	25.80	85.00	110.80	
September, 1877	47.50	115.30	162.80	
October, 1877	45.10	106.95	152.05	243.75
November, 1877	34.55	117.90	152.45	
December, 1877	70.65	143.55	214.20	
January, 1878	108.85	121.65	230.50	240.07
February, 1878	54.20	122.85	177.05	
March, 1878	84.60	100.85	185.45	
April, 1878	60.10	95.60	155.70	244.87
May, 1878	49.25	69.15	118.40	
June, 1878	35.90	64.85	100.75	
Totals	\$ 654.95	\$1,249.95	\$1,904.90	\$ 981.72

FROM TRANSPORTATION OF FREIGHT AND EXPRESS.

	THROUGH.	LOCAL.	TOTAL.	EXPRESS.
July, 1877	\$ 715.41	\$ 7.62	\$ 723.03	\$ 4.70
August, 1877	415.54	10.45	425.99	10.75
September, 1877	1,601.87	35.64	1,637.51	7.66
October, 1877	1,859.85	24.17	1,884.02	5.98
November, 1877	1,324.08	16.14	1,340.22	4.78
December, 1877	1,320.18	31.92	1,352.10	4.62
January, 1878	3,151.83	20.00	3,171.83	5.19
February, 1878	1,759.42	8.09	1,767.51	7.62
March, 1878	1,154.50	17.08	1,171.58	6.90
April, 1878	1,796.38	22.37	1,818.75	6.70
May, 1878	1,646.65	23.45	1,670.10	6.12
June, 1878	1,233.11	14.58	1,247.69	5.77
Totals	\$ 17,978.82	\$ 231.51	\$ 18,210.33	\$ 76.79

Recapitulation of Earnings.

Receipts from local passengers	\$ 1,249.95
Receipts from through passengers	654.95
Receipts for express	76.79
Receipts for mails	981.72

Total receipts from passenger trains	\$ 2,963.41
Receipts from local freight	231.51
Receipts from through freight	17,978.82

Total receipts from freight trains

Have you made any advance or reduction in freight since the enactment of Chapter 77 of the Laws of the Seventeenth General Assembly—if so, what percentage? None made.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

Class 1.—Maintenance of Way and Buildings (charged to Operating Expenses.)

Repairs of track—labor.....	\$ 1,718.86
Repairs of track—supplies (exclusive of new rails)...	547.70
Repairs of bridges—labor and supplies.....	41.08
Repairs of buildings—stations and water-tanks, etc.....	7.57
Tools for road work.....	51.35
Removin. ice and snow.....	71.86
All other expenditures chargeable to this account....	538.96
Total.....	\$ 2,977.36

Class 2.—Maintenance of Motive Power and Cars.

Repairs of locomotives—labor and supplies.....	\$ 461.69
Repairs of cars—labor and supplies.....	139.15
All other expenditures chargeable to this account.....	12.37
Total.....	\$ 613.21

Class 3.—Conducting Transportation.

Fuel.....	\$ 1,643.80
Oil, waste and lights.....	192.87
Wages of employes—conductors, enginemen, brakemen, stationmen, etc.....	3,513.43
Miscellaneous train and station supplies.....	31.21
Water supply	34.40
Loss and damage of goods....	2.39
Injuries to persons.....	.....
Damage for stock killed.....	130.62
Damage to property, including damages by fire.....	.....
Legal expenses.....	229.43
All other expenses chargeable to this account	1,543.25
Total.....	\$ 7,321.40

Class 4.—General Expenses.

Salaries of the general officers of the company.....	2,500.00
General office expenses, including clerk hire, rent, fuel, lights, etc..	50.00
Insurance.....	30.00
Taxes in Iowa.....	562.91
Printing and stationery.....	135.12
All other expenses chargeable to this account.....	.....
Total.....	\$ 3,278.03
Total expenses of operating the road (embraced in classes 1, 2, 3 and 4).....	14,190.00
Per mile of road operated..	\$742.93

GENERAL RECAPITULATION.

Total earnings.....	21,173.74
Total operating expenses.....	14,190.00
Net earnings—earnings above operating expenses.....	6,983.74

DESCRIPTION OF ROAD.

Date when the road or portions thereof were opened for public use:	
From Beulah to Stulta, October 1, 1872.	
From Beulah to Elkader, November, 1875.	
Length of main line of road completed, Beulah to Elkader, all in Iowa.....	19.1 miles.
Aggregate length of sidings and other tracks not above enumerated.....	8,500 feet.
Gauge of track.....	3 feet.
Total length of tracks belonging to this company laid with iron rails.....	15 miles.
Total length of tracks belonging to this company laid with wooden rails [weights per yard 35 and 30 lbs., maple 4x5.].....	4.1 miles.
What railroads cross your road at grade in this state? None.	
Number of crossings of highways at grade in this state without protection? All of them.	
What regulations govern your employes in regard to the crossings of public highways, and are these regulations found to be sufficient? No regulations necessary.	
Number of stations.....	7
Number of persons regularly employed, on all roads operated by company, including officials.....	12
How many miles of fencing have you on your road in Iowa.....	None.

ROLLING STOCK.

Number of locomotives of more than 30 tons weight, exclusive of tender.....	1
Number of passenger cars—8-wheel.....	1
Number of express and baggage cars.....	2
Number of box freight cars.....	15
Number of stock cars, flats with racks.....	8
Number of platform cars.....	7
Average amount of tonnage that can be carried over your road with an engine of the weight and power you use for freight trains.....	50
Give the weight of engines generally used.....	16 tons
What kind of train-brake is in use on your road? Common lever.	
Number of passenger cars with Miller platform and buffer.....	1

MILEAGE, TRAFFIC, Etc.

Number of tons of freight carried.....	9,730
Number of tons of local freight carried.....	393
Total freight mileage, or tons carried one mile.....	10,123

Tonnage of Articles Transported.

	TONS.	PER CENT.
Grain.....	4,810	.455
Flour.....	690	.068
Provisions (beef, pork, lard, etc.).....	908	.089
Animals.....	940	.093
Other agricultural products.....	78	.008
Lumber and forest products.....	1,645	.162
Coal.....	56	.006
Plaster.....	12	.001
Salt.....	443	.044
Other iron and castings.....	15	.002
Manufactures—articles shipped from point of production.....	92	.009
Merchandise and other articles, not enumerated above.....	634	.063

Total tons carried.....	10,123	1.00
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What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States; 8 cents for first 9 miles; 13 cents for 19.1 miles, per 100 pounds.

United States Mail.

What is the compensation paid you by the U. S. Government for the transportation of its mails, and on what terms of service? \$50 per mile daily trip each way.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President, E. H. Williams.
Vice-President, Wm. B. Fairfield.
Secretary, Frank Larrabee.
General Superintendent, H. Meyer.

NAMES OF DIRECTORS, WITH RESIDENCE.

E. H. Williams, Grand Meadow township, Iowa.
Wm. Larrabee, Clermont, Iowa.
Erank Larrabee, McGregor, Iowa.
Wm. B. Fairfield, Charles City, Iowa.
Geo. B. Fairfield, Hudson, New York.
J. J. Marvin, New York city.
O. W. Crary, National, Iowa.

General offices at Beulah, Clayton county, Iowa.
Date of annual meeting of stockholders, first Monday in March.
Fiscal year of the Company, January 1.

STATE OF IOWA, }
County of Clayton. }

H. Meyer, Superintendent of the Iowa Eastern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said Company on the 30th day of June, A. D., 1878, to the best of his knowledge and belief.

Signed,

H. MEYERS,
Superintendent.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 9th day of September, A. D., 1878.

ADAM SCHNEIDER,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioner of Railroads, this 17th day of September, 1878.

REPORT

OF THE

WAUKON & MISSISSIPPI RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1878.

Length of road.....	23 miles.
Gauge of road.....	3 feet.
Capital stock issued.....	\$ 83,300 00
Capital stock, per mile.....	3,621.75
Funded debt.....	27,000 00
Unfunded debt, about.....	44,908.00
Debt, per mile.....	3,126.43
Total stock and debt, per mile.....	6,748.18
Cost of road	107,470.05
Cost of equipment.....	6,641.04
Cost of road and equipment, per mile.....	5,043.95
Total earnings for year ending June 30, 1878, about.....	17,400.00
Total operating expenses for year ending June 30, 1878	8,629.11
Interest falling due and paid for year.....	1,080.00
Interest falling due and unpaid for year. None.	
Total operating expenses, interest and rental for year.....	9,709.11
Excess of earnings above operating, interest and rental.....	7,690.89

This road began operating for business November 1, 1877. This is for 8 months—to June 30, 1878. Earnings and operating expenses are nearly correct, but may not be absolutely so.

Yours, respectfully,

F. O. WYATT.

APPENDIX.

PART I.

LEGISLATIVE ENACTMENTS UPON RAILROAD MATTERS VIEWED CHRONOLOGICALLY.

An Act of Congress, approved May 15, 1856, known as the Iowa Land Bill.

SECTION 1. Grants to the state of Iowa—for the purpose of aiding in the construction of railroads from Burlington, on the Mississippi river, to a point on the Missouri river near the mouth of the Platte river; from Davenport, via Iowa City and Fort Des Moines, to Council Bluffs; from Lyons City, northwesterly to a point of intersection with the main line of Iowa Central Air Line railroad, near Maquoketa, thence on said main line, running as near as practicable to the forty-second parallel, across said state of Iowa to the Missouri river; from the city of Dubuque to a point on the Missouri river near Sioux City, with a branch from the mouth of the Tete des Morts, to the nearest point on said road, to be completed as soon as the main road is completed; every alternate section of land designated by odd numbers, for six sections in width on each side of said roads. If, at the time line or route is definitely fixed, the United States has sold any odd-numbered sections above described, or if right of pre-emption has attached to the same, agents, appointed by the Governor of Iowa, are to select, subject to the approval of the Secretary of the Interior, from lands nearest to the tiers of sections above specified, so much land, in alternate sections or parts of sections, as shall equal the amount of granted lands sold, pre-empted, or otherwise appropriated; and the lands so granted and selected to be held by the state for the uses and purposes named; land not to be located further than fifteen miles from the lines of said roads; lands to be exclusively applied in the construction of the roads for and on account of which granted, and to be disposed of only as work progresses. All lands heretofore granted for objects of internal improvement or any other purpose reserved, except so far as necessary to locate the routes of the several railroads through the lands so reserved; in last case right-of-way only granted, subject to the approval of the President of the United States.

SEC. 2. Lands within the six mile limit remaining to the United States not to be sold for less than the double minimum price of the public lands when sold, and must be first offered at public sale at the increased price before they are subject to private entry.

SEC. 3. Land granted subject to the disposal of the legislature of the state for the purposes aforesaid, and no other. Railroads beneficiary to be and remain public highways for the use of the government of the United States free from toll or other charge upon the transportation of any property or troops of the United States.

SEC. 4. State to dispose of said lands only in manner following: A quantity not exceeding one hundred and twenty sections for each of said roads within a continuous length of twenty miles of each of said roads may be sold, the Governor of the state first to certify to Secretary of Interior that twenty continuous miles of said road are completed, and so from time to time till road is completed. If any of said roads are not completed within ten years, no further sale shall be made, and the lands unsold shall revert to the United States.

SEC. 5. The United States mail to be transported over said roads, under the direction of the post-office department, at such price as Congress may by law direct. Until price is fixed by law, Postmaster-General shall have power to determine the price.

Chapter 1 of Acts, Resolutions, and Memorials, of the Extra Session of the Fifth General Assembly of Iowa, approved July 14, 1856.

SECTION 1. Land-grant accepted upon the terms, conditions, and restrictions, named in the act of Congress.

SEC. 2. Lands, interest, rights, powers, and privileges granted by said act of Congress to aid, &c., a railroad from Burlington to mouth of Platte river, granted to the Burlington & Missouri River Railroad Company, a body corporate, created and existing under the laws of the State of Iowa.

SEC. 3. Lands, interest, right, powers, and privileges granted by said act of Congress to aid, &c., a railroad from Davenport, via Iowa City and Fort Des Moines, to Council Bluffs, granted and conferred upon the Mississippi & Missouri Railroad Company, a body corporate created and existing under the laws of the state of Iowa.

SEC. 4. Lands, interests, rights, powers, and privileges granted by said act of Congress to aid, &c., a railroad from Lyons City northwesterly to a point of intersection with the main line of the Iowa Central Air Line Railroad near Maquoketa, thence on said main line, running as near as practicable to forty-second parallel, across said state to the Missouri river, granted to the Iowa Central Air Line Railroad Company, a body corporate, created and existing under the laws of the state of Iowa.

APPENDIX.

SEC. 5. Lands, interests, rights, powers, and privileges granted by said act of Congress to aid, &c., a railroad from Dubuque to a point on the Missouri river, at or near Sioux City, with a branch from the mouth of the Tete des Morts to the nearest point on said road, &c., granted to Dubuque & Pacific Railroad Company, a body corporate, created and existing under the laws of the state of Iowa.

Grants a portion of the lands to Dubuque & Pacific Railroad Company.

SEC. 6. Lines and routes to be definitely fixed on or before April 1st, A. D. 1857; maps or plots showing lines of road to be filed in the office of the Governor of the state of Iowa, and also in the office of the Secretary of State of the state of Iowa; made the duty of the Governor, after affixing his official signature, to file such map in the department having control of the public land in Washington. Such location final only so as to fix the limit and boundary within which lands may be selected. Governor to appoint agents for selection of lands as provided in act of Congress; railroad companies to pay agents' costs, expenses, and charges.

Lines and routes to be definitely fixed by April 1, 1857, maps to be filed in office of Governor, &c.

SEC. 7. "The Iowa Central Air-Line Railroad Company shall furnish, equip, and operate the branch of their railroad that will be constructed under this grant from Lyons City to the point of intersection with the main line of their road near Maquoketa in the same manner with their main line from the west, and as completely as though the same was a continuation of the main line, and shall never give any preference to the main line, or any part thereof, as defined in their articles of incorporation, by business arrangements, tariffs of prices, or otherwise over the said branch to their railroad."

Manner of operation, furnishing and equipment of the two branches of Iowa Central Air-Line road.

SEC. 8. Grants to several roads made upon the express condition, that, if either of said roads fail to have completed and equipped seventy five miles of its road within three years from December 1, 1856, and thirty miles in addition each year thereafter for five years, and the remainder of the whole line of road in one year thereafter, or on the first day of December, 1865, then the state can resume all rights granted hereby and all lands undisposed of.

Conditions of grant as to time of completion and equipment of road.

SEC. 9. Gauge of roads to be four feet eight and one-half inches; iron used in the track to be of approved quality and pattern; the roads to be completed and finished in a style and quality equal to the average of other first-class western roads; and when intersected by the roads of any other company, now or hereafter constructed, it shall be the duty of the roads receiving the benefits of this act to furnish all proper and reasonable facilities to join such other company in making all necessary crossings, turn-outs, sidings, and switches, and other conveniences necessary for the transportation of all freight and passengers over either or any road or roads hereby mutually accommodated, whether said passengers or freight are brought by the roads benefited by this act or other roads now or hereafter con-

Conditions as to gauge, style of finish, manner of operation and charges to connecting roads.

structed, and at such rates as shall not in any case exceed the regular tariff of charges on such road or roads.

SEC. 10. Protects settlers by pre-emption at the time of the grant.

SEC. 11. Provides a form for the claims of pre-emption settlers, and authorizes the entry of lands not exceeding one hundred and sixty acres at two dollars and fifty cents per acre.

SEC. 12. Further provides mode by which settlers shall obtain patent and title.

Manner of acceptance of grant by the companies.

SEC. 13. Said companies benefited by this act "shall each severally assent to and accept the provisions of this act by a written instrument under the seal of such corporation, with the signatures of the proper officers within ninety days after the passage of this act, which said acceptance shall be filed in the office of the Secretary of State, and be by the Secretary recorded in the book by him kept for the recording of articles of association."

Companies accepting grant to be subject to rules and regulations provided by General Assembly of Iowa.

SEC. 14. "Railroad companies accepting the provisions of this act, shall at all times be subject to such rules and regulations as may from time to time be enacted and provided for by the General Assembly of Iowa not inconsistent with the provisions of this act, and the act of Congress making the grant."

Companies accepting grant to file in office of Secretary of State an annual report and items of said report.

SEC. 15. Companies benefited by "this act to make a regular annual report of their proceedings, at the usual time and place of electing their officers, exhibiting a detailed statement, as far as practicable, of the amount of their expenditures, liabilities, etc., a copy of which shall be filed in the office of the Secretary of State."

Companies accepting shall not have claim or recourse on state of Iowa

SEC. 16. That any of the companies accepting the benefits of "this act shall take the same with the conditions imposed and incumbrances specified in this act, and shall in no event have any claim or recourse whatever upon the State of Iowa for a misapplication of said grant, incumbrances, or conditions in this act imposed."

SEC. 17. Publication clause.

Chapter 174, Sixth General Assembly, approved January 28, 1857,

Authorizes a railroad bridge across Mississippi river at Burlington and fixes time for building same.

SECTION 1. Authorizes B. & M. R. R. Co. "to build, maintain, and use a railroad bridge over the Mississippi river" at or near Burlington, or that portion within the jurisdiction of the State of Iowa, "in such manner as shall not materially obstruct or interfere with the free navigation of said river, and to connect, by railroad or otherwise, such bridge with any railroad in the State of Illinois, terminating at or near said point; bridge to be commenced within three and completed within eight years."

Steam ferry authorized till bridge is completed.

SEC. 2. Authorizes a steam ferry by said company for transportation of freight and passengers until bridge is constructed.

*Chapter 182, Sixth General Assembly, approved Jan.
28, 1857.*

SECTION 1. Authorizes land-grant companies to make disposition of the lands by mortgage or deed of trust, for securing construction bonds for the completion of the roads; interest on bonds not to exceed ten per cent., companies not allowed to plead that such bonds are usurious or invalid; moneys realized from the bonds to be exclusively applied to the construction and equipment of the roads.

Land grant companies may mortgage lands to secure construction bonds.

SEC. 2. Such mortgages and deeds of trust made upon lands, roads, or the property of either, shall be a valid lien upon all property mentioned therein, and all rolling stock. Purchasers at trustees' sale, or mortgage foreclosure, have and enjoy all the rights of a purchaser at execution sale; but the rights of the State or the United States to the lands as a security for completion of the road not changed or modified; nor can such roads transfer except subject to the conditions of the land-grant.

Lien of mortgages and rights of purchasers at mortgage sale.

SEC. 3. Such mortgage or trust-deed to be recorded in each county through which road runs or in which land is located.

Where mortgage shall be recorded.

Chapter 216, Acts of Sixth General Assembly.

Keokuk, Fort Des Moines & Minnesota Railroad Company, and the Keokuk, Mt. Pleasant & Muscatine Railroad Company are authorized to issue construction bonds and mortgage their real, personal, or mixed property.

Chapter 225, Acts of Sixth General Assembly.

The Iowa Southern Railroad Company may issue construction bonds, and give a mortgage to secure same.

Chapter 80, Acts of the Seventh General Assembly.

Requires at least two trustees appointed by Dubuque and Pacific Railroad Company to be residents of the state of Iowa, regulating their election and issuance of the bonds and mortgage of the company.

Chapter 85, Acts of the Seventh General Assembly.

Sec. 689 of Code of 1851 provided that a "failure to comply substantially with the requirements of the Code (as to corporations for pecuniary profit) in relation to organization and publicity renders the individual property of all the stockholders liable for the corporate debts."

SECTION 1. Provides that "section 689 of the Code shall not be deemed and construed to be applicable to railroad corporations and corporators and stockholders in railroad companies."

SEC. 2. Railroad companies empowered to mortgage or execute deeds of trust of the whole or any part of their

Railroad companies may mortgage their property and issue bonds. property and franchises to secure money borrowed for construction and equipment of roads and issue bonds for not less than \$500.00 secured by mortgage bearing interest not exceeding ten per cent. per annum convertible into stock. Companies may sell the bonds below their nominal or cash value but the bonds shall be valid and binding, and usury shall not be plead.

May mortgage property to be after acquired. SEC. 3. Said mortgages may cover property to be after acquired.

Where mortgages shall be recorded and effect of record. SEC. 4. Mortgages to be recorded in each county through which the road runs or in which it owns lands and to cover rolling stock and personal property of company, and to give notice both as to real and personal property.

Chapter 89, Acts of Seventh General Assembly.

Railroad bridge at Dubuque authorized. SEC. 1. Authorizes Dubuque and Pacific Railroad Company to build a railroad bridge across the Mississippi river at Dubuque; said bridge not to "be below the depot grounds now occupied by said Company on the island in said city, nor above Seventh street."

Bridge must have a wagon and carriage or foot passenger track, or both, and City Council fix rates for use of wagon and foot track. SEC. 2. Bridge must "have a track for wagons and carriages, or track for foot passengers or both." City council may, from time to time, fix the tolls for the use of such wagon or foot-track.

Size of draw and bridge must not obstruct navigation. SEC. 3. Bridge to have "a draw of not less than 200 feet," and "not to obstruct the navigation of" the river.

Time when bridge must be commenced and completed. SEC. 4. Bridge to be commenced within 3 years, and completed within 5 years from April 1, 1858.

Any other connecting railroad may use bridge by paying a reasonable compensation. SEC. 5. Bridge may be used by any Railroad connecting with the D. & P. R. R. Co. "at either end of said bridge by paying a reasonable compensation for such use."

If Dubuque & Pacific Railroad Company fail to build bridge any other railroad company may build it. SEC. 6. If said D. & P. R. R. Co. or its assigns shall fail to commence and complete said bridge as herein provided, then any other railroad terminating in Dubuque, or having the right to run its trains of cars into said city, said company "is authorized to construct said bridge," commencing and completing within the time mentioned in the act; time to commence running from the failure of the D. & P. R. R. Co. to comply with the terms of this act.

Chapter 83, Acts of Seventh General Assembly.

Is a general law authorizing companies, corporations or persons to construct bridges over navigable rivers by notice and determination of the district court.

Chapter 99, Acts of Seventh General Assembly. Land-grant to Des Moines Valley Railroad.

The general grant of lands. SEC. 1. All lands granted to the "Territory of Iowa by an act of Congress, approved August 8th, 1846," "to aid in the improvement of the navigation of the Des Moines river in said territory, and all lands and compensation

which may be given in extension or in lieu of any portion thereof," and all timber, stone, "and other material turned over to the state by the Des Moines Navigation and Railroad Company, in settlement with the state of Iowa, be and the same are hereby disposed of and granted to the Keokuk, Ft. Des Moines and Minnesota Railroad Company," "to aid in the construction of a railroad from the city of Keokuk, at the mouth of the Des Moines river up and along the valley of said river, by way of the city of Des Moines, to the northern line of the state, in the direction of the southern bend of the Minnesota or St. Peter's river, excepting" lands of said grant "heretofore sold by the state of Iowa, or which may hereafter be conveyed to the Des Moines Navigation and Railroad Company by virtue of a settlement now pending between the state and said company, and also so much of the said timber, stone, and other material as may be used in the completion of the locks and dams at Croton, Plymouth, Bentonsport, and Keosauqua. This grant to become operative" as soon as Congress shall assent thereto.

SEC. 2. Company grantee is to pay all liabilities against Des Moines River Navigation Company and against the State of Iowa growing out of said improvement, whether on contracts between the State and other parties or the Navigation and Railroad Company and other parties, or obligations assumed by the State in consequence of the proposed settlement with the Navigation and Railroad Companies to complete the locks and dams at Croton, Plymouth, Bentonsport, and Keosauqua; 50,000 acres of land set apart and held as security for the performance by the Railroad Company of its liabilities herein created, &c., &c.

What liabilities grantee is to pay.

SEC. 3. One hundred and twenty sections of land shall be granted for every 30 continuous miles of completed road, to be taken as nearly as practicable, in a body from the remaining lands nearest to the completed part of the road. The President and Chief Engineer to certify as to 20 miles built, under oath, to the Register of the State Land Office, and the Governor to issue upon said certificate patent for the lands, and so from time to time until three-fourths of said lands are exhausted. Lands to be applied exclusively in extending the construction of said railroad from Bentonsport. The remaining one-fourth of the lands to be certified as above set forth in construction of each 20 miles from Des Moines up the valley of the Des Moines river.

How lands are to be certified to grantee.

SEC. 4. If Company fails to have completed and equipped seventy-five miles of road, up the valley of the Des Moines from Bentonsport, within three years from Dec. 1st, 1858, 33 miles in addition each year thereafter for three years, and the remainder of the whole line in three years thereafter, or on the 1st of December, 1868, then "it shall

Time in which road is to be completed and equipped and consequence of failure.

be competent for the State of Iowa to reserve all rights to the lands hereby granted then remaining uncertified."

Conditions
imposed upon
other land-
grant roads
imposed upon
this grantee.

SEC. 5. All the provisions of an act of General Assembly of the State of Iowa, approved July 14, 1856, entitled "An act to accept the grant and carry into execution the trust conferred upon the State of Iowa by an act of Congress, entitled 'An act making a grant of lands to the State of Iowa in alternate sections, to aid in the construction of railroads in said State,' approved May 15th, 1856," embodied in this act, so far as applicable and not inconsistent with this act.

Chap. 115. Laws of Seventh General Assembly, approved March 22, 1858.

SECTION 1. Willfully and maliciously placing any obstruction on the railroad, or in any other way injuring said road, or doing any other thing thereto, whereby the life of any person is or may be endangered, punished by confinement in the State Penitentiary.

Chap. 192, Laws of Seventh General Assembly, approved March 22, 1858.

SECTION 1. People of counties owning swamp and overflowed lands may devote same or proceeds thereof to "making railroads through the" counties.

SEC. 2. Proper officers of county may contract and convey.

SEC. 3. Contract must be published in a newspaper four weeks and posted same length of time by posting in three public places in township and ratified by vote of people.

SEC. 4. Pre-emption rights protected.

SEC. 5. Prohibits appropriation of swamp and overflowed lands of counties attached to other counties for election, judicial, or other purposes. (Each county to control its own lands.)

Joint Resolution No. 4, Seventh General Assembly, approved March 22, 1858.

Propositions of settlement with the Des Moines Navigation and Railroad Company.

Joint Resolution No. 7, Seventh General Assembly, approved March 22, 1858.

Instructing the governor in certain contingencies to enjoin the Des Moines Navigation and Railroad Company.

Chapter 25, Acts of Eighth General Assembly, approved March 3, 1860.

SECTION 1. The 50,000 acres set apart under section 2, of an act of the general assembly, approved March 22, 1858, to be taken from the lands next above those transferred to Des Moines Navigation and Railroad Company by settlement authorized by joint resolution No. 4, Seventh General Assembly, approved March 22, 1858.

SEC. 2. Dam at Keosauqua to be completed by Keokuk, Ft. Des Moines & Minnesota Railroad Company in one year after the lands granted to the railroad company shall have been certified by the general government to the State of Iowa, or otherwise become the property of the company; and the dam at Plymouth and other works to be completed within two years.

Time of completing dam at Keosa'qua.

SEC. 3. Office of the Commissioner of the Des Moines River Improvement abolished.

SEC. 4. George G. Wright, Edward Johnston, and Christian W. Slagle appointed a board of commissioners to ascertain the liabilities, whether in suit or otherwise, against the Des Moines River Improvement and the State of Iowa, growing out of said improvement, which are to be paid by the Keokuk, Ft. Des Moines & Minnesota Railroad Company.

SEC. 5. Commissioners, or a majority of them, to meet at Keosauqua "within six months after the passage of this act or as soon thereafter as practicable," and to organize by taking an oath that they will well and truly discharge their duties.

Where commissioners shall meet and organize.

SEC. 6. Commissioners to give public notice of the time and place of their meeting, and objects of commission, by a general notice to all claimants; claims to be barred if not presented in six months after the time fixed in the commissioners' notice; notice to be published at least four weeks in some newspaper published at the county-seat of Van Buren county, and a newspaper published in the city of Keokuk.

Commissioners to give notice, and manner of same.

SEC. 7. After said notice commissioners shall meet at time and place named in the notice, hear testimony, and decide on validity of the claims presented which are legal and equitable, and the amount of said claims, which decision shall be final and conclusive. Commissioners may adjourn from time to time during and after the said six months from their time of meeting, until they have decided on all claims presented within the six months; and at any time during said six months when commissioners are not in session claims may be filed with the clerk of the district court of the county where board sits; and clerk shall present claims so filed to the board at their first meeting thereafter. Commissioners have power to administer oath, and compel the attendance of witnesses and production of papers. Sheriff

Manner of hearing by commissioners and rules thereto.

to serve process. Claims forever barred if not presented in six months.

SEC. 8. When claims are decided "Commissioners shall report the same to the Register of the State Land Office, who shall audit such claims and none others in accordance with the second section of the act of March 22, 1858."

Railroad company to pay the claims and time of paying same.

Keokuk, Ft. Des Moines & Minnesota Railroad Company to "pay said liabilities," one-half within one year and one-half within two years after the aforesaid lands shall have been certified to the State of Iowa, or otherwise become the property of said Company, with ten per cent. interest thereon from the time said claims were audited.

SEC. 9. Railroad Company shall in accordance with the second section of the act of March 22, 1858, have certified to it, by the Register of the State Land Office, one thousand acres out of the fifty thousand acres, for every three thousand dollars' worth of work done on the locks and dams, and every three thousand dollars of said audited claims paid by the Railroad Company.

Company to have one thousand acres of land certified for every three thousand dollar's worth of work done.

SEC. 10. If said Railroad "Company shall not complete said dams or pay said audited liabilities as hereinbefore provided, then" Commissioners are to complete said dams and pay said audited liabilities by sale or mortgage of so much of the fifty thousand acres as may be necessary, or they may give the Railroad Company further time for the completion of said dams, if in their opinion the said Company shall have proceeded to the construction thereof in good faith, and further time is necessary.

Land to be sold to pay claims if railroad companies do not pay them and rules for selling same.

SEC. 11. As soon after organization as expedient, said Commissioners shall proceed to sell all the interest of the State in all such locks and dams belonging to the Des Moines river improvement, and the land appurtenant thereto, and the water power thereto belonging, as shall have been completed by the State, or by the said Railroad Company, and shall "sell in the same manner the dams and water-power at Keosauqua and Plymouth when completed," and shall make conveyance in the name of the State without warranty to the purchasers of the interest so sold, containing covenants on the part of said purchasers that they and their heirs and assigns shall and will forever keep said locks and dams in good repair, and, "at all reasonable times, pass boats through said locks and only charge such" reasonable tolls as shall be agreed upon between the Commissioners and the purchasers, not exceeding the maximum rates prescribed in the contract by the State with the Des Moines Navigation and Railroad Company, "which conveyance shall also be executed by the purchasers as parties of the second part thereto, and said sale shall be made on such terms as will secure the State from all liability upon" leases or contracts for water power heretofore made and executed between the Improvement Company and individuals. Proceeds of sale to be applied first to the payment of the expenses of said

Interest of state in locks and dams to be sold, and law in relation thereto.

sales, second to payment of Commissioners, third to the payment of damages for land condemned, and fourth to the payment of audited claims.

SEC. 12. Commissioners to be paid \$5.00 per day, not however exceeding an aggregate of \$300, and, if the proceeds do not pay, the Keokuk, Des Moines & Minnesota Railroad Company is to pay remainder necessary to compensate Commissioners. Compensation of commissioners and how paid.

SEC. 13. All the stone, timber, and other materials belonging to Des Moines Improvement not necessary to be used in the construction of the locks and dams, are relinquished and transferred to Keokuk, Ft. Des Moines & Minnesota Railroad Company. State relinquishes stone, timber, and other material to R. R. Co.

SEC. 14. A vacancy in boards of commissioners, by death, resignation, or refusal to act, to be filled by appointment of the Governor. How vacancy in Board of Commissioners is to be filled.

SEC. 15. Commissioners shall have power to purchase land adjacent to the dams, not exceeding two acres in extent on each side of the river; land to be condemned as in proceedings of railroads for right-of-way; damages to be paid out of the proceeds of the sale of the dam and water-power; possession of the lands not to be taken until damages are paid. Commissioners to purchase land adjacent to dams and mode of condemnation.

Chapter 26, Acts of Eighth General Assembly, approved March 7, 1860.

SECTION 1. As Dubuque & Pacific Railroad Company did not complete seventy-five continuous miles of said road by December 1, 1859, but completed the same afterward, said subsequent completion shall be deemed a substantial compliance with the 8th section of the act, approved July 14, 1856.

Chapter 28, Acts of Eighth General Assembly, approved March 9, 1860.

SECTION 1. Section 1 of "an act to authorize the Dubuque & Pacific Railroad Company, and others, to bridge the Mississippi river at Dubuque," which became a law, March 22, 1858, amended so as to read as follows: "That the Dubuque & Pacific Railroad Company, or its assigns, shall have the right to construct a railroad bridge across the Mississippi river at Dubuque; said bridge shall not be below the depot-grounds now occupied by said company on the island in said city, nor above the present north limits of said city." As to bridge at Dubuque.

SEC. 2. Said "bridge shall be commenced within five years from the date of this act." Time when bridge shall be commenced.

Chapter 39, Acts of Eighth General Assembly, approved March 17, 1860.

Grant of lands to Iowa Central Air-Line Road.

SECTION 1. All rights to the lands, interests, rights, powers, and privileges heretofore conferred, or intended to be, upon the Iowa Central Air-Line Railroad Company, by an act approved July 14, 1856, absolutely and entirely resumed by the State.

Repealing section 1.

SEC. 2. Section 4 of said act, approved July 14, 1856, and all other acts or parts of acts in relation thereto inconsistent with this act, repealed.

Chapter 53, Acts of Eighth General Assembly, approved March 24, 1860.

Compensation of commissioner of Des Moines River Improvement.

SECTION 1. One thousand four hundred and sixty dollars appropriated to pay salary of Commissioner of Des Moines River Improvement, from January 1, 1859, to abolition of the office.

Keokuk & Des Moines Railroad Company to pay money back within one year after lands are certified. If railroad company fails to pay, commissioners are to sell land to pay same.

SEC. 2. Keokuk, Fort Des Moines & Minnesota Railroad Company required to pay that sum back with ten per cent. interest within one year after lands are certified to the company, under the Act of the General Assembly, approved March 24, 1860.

SEC. 3. In case of failure of railroad company to pay this amount, Commissioners named in act approved March 3, 1860, are required to make that amount by sale or mortgage of the lands granted to the railroad company.

Chapter 57, Acts of Eighth General Assembly, approved March 26, 1860.

SECTION 1. That said completion of said seventy-five miles by said company, shall be deemed a substantial compliance by said company with that portion of said eighth section, requiring seventy-five miles of said road to have been finished by the 1st day of December, last.

Chapter 59, Acts of Eighth General Assembly, approved March 28, 1860.

Grant to the Cedar Rapids & Missouri River Railroad.

SECTION 1. That so much of the lands, interests, rights, powers, and privileges as have been or may be granted and conferred in pursuance of the act of Congress, entitled "an act making a grant of lands to the State of Iowa, in alternate sections to aid in the construction of a railroad from Lyons City, northwesterly to a point of intersection with the main line of the Iowa Central Air Line Railroad near Maquoketa, thence on said main line," running as near as practicable to the forty-second parallel, across the state of Iowa to the Missouri river, are hereby disposed of, granted, and conferred to and upon the Cedar Rapids & Missouri River Railroad Company, a body corporate, created and existing under the laws of the State of Iowa. *Provided,*

however, that no portion of the grants of land provided for in this act shall be applied to the liquidation of any debt or obligation heretofore made or contracted by the Cedar Rapids & Missouri River Railroad Company, or of the Chicago, Iowa & Nebraska Railroad Company. *Provided, further,* that it is hereby declared to be the true intent and meaning of this act, that the State of Iowa, according to the conditions herein specified, conveys and grants to the Cedar Rapids & Missouri River Railroad Company her right, title, and interest in the aforesaid lands, and nothing more; and in no event shall said company have any claim or recourse against the State for any defect in the title or conveyance of said lands.

SEC. 2. The grant conferred upon said company is made upon the express condition, that in case said company shall fail to have completed and equipped forty miles of its road along the route aforesaid, and west from some convenient point on the Cedar river, near the 42d parallel, within one year from December 1, 1860; 30 miles in addition each year thereafter for two years, and the remainder of the whole line in two years thereafter, or by the 1st day of December, 1865, then, and in that case, it shall be competent for the State of Iowa to resume all rights conferred by this act upon the company so failing, and to resume all rights to the lands hereby granted and remaining undisposed of to the company so failing to have the length of road completed in manner and time as aforesaid.

Conditions of grant as to work to be done by company, and time of doing same.

SEC. 3. The provisions of 9th, 10th, 11th, 12th, 13th, 14th, and 15th sections of the first chapter of the laws of Iowa passed at the extra session of the Fifth General Assembly, and approved July 14, 1856, so far as the same are applicable to this company under the provisions of this act and one hundred and eighty-second chapter of the laws of this state enacted by the Sixth General Assembly and approved January 28, 1857, and the eighty fifth chapter of the laws of this state enacted by the Seventh General Assembly and approved March 20, 1858, so far as said enactments are not inconsistent with the provisions of this act, be and the same are hereby made applicable to this company receiving the benefits of the grant hereby conferred; and it is further provided that said railroad shall be and remain a public highway for the use of the government of the United States free from toll or other charges upon the transportation of any property or troops of the United States, and if the company shall accept this grant upon the conditions aforesaid, which acceptance shall appear by an express writing under the seal of said corporation with the signatures of the president and secretary, and shall be filed in the office of the Secretary of the State of Iowa within ninety days after the approval of this act by the Governor, and it shall take the same with the conditions imposed and incumbrances specified in this act; and shall in no event

Provisions of Chap. 1, 5th Gen. Assembly applied to this grant, road grantee to become a public highway and must accept the grant in writing.

have any claim or recourse whatever upon the state of Iowa for a misapplication of said grant, incumbrances, or conditions in this act imposed.

Rule of grant as to amount of land to be granted.

SEC. 4. C. R. & M. R. R. Co. entitled to full amount of land authorized by Congress as work progresses for the first three sections of twenty miles each, but thereafter to an equal pro-rata apportionment of the lands remaining, to be ascertained by dividing the quantity of lands remaining by the number of whole sections of twenty miles each extending from the point of construction then reached to the Missouri river.

How title shall enure to railroad company.

SEC. 5. Railroad company not to take title otherwise than as work progresses, nor is this act in any manner to prevent the General Assembly from resuming upon failure of either of the conditions named in the second section of this act.

Rule as to Lyons city and operation of road therein and charges for freight and passengers.

SEC. 6. Railroad company shall build or cause to be built on or before January 1, A. D. 1861, a railroad of like gauge and equal in quality to the Chicago, Iowa & Nebraska Railroad, from Pearl street in Lyons city to a point of intersection with the said Chicago, Iowa & Nebraska railroad within the corporate limits of Clinton city, with such switches and side-tracks as the business of the said town of Lyons may require; and operate or cause to be operated by running freight or passenger-cars of the same class with those used by the Chicago, Iowa & Nebraska Railroad in close connection forever with all regular trains at any time run by said Chicago, Iowa & Nebraska Railroad, without occasioning any unnecessary delay to freight or passengers at said point of intersection, and the charge per mile for transportation of freight or passengers shall never exceed the regular charges for like service on the Chicago, Iowa & Nebraska Railroad, and no lands shall be certified by the governor to the Cedar Rapids & Missouri River Railroad until all the requirements of this section are complied with.

Place where said company shall commence to build road and rules as to certification of lands.

SEC. 7. Said company shall not commence to build at any point further west from the Mississippi river than Marion in Linn county, and the governor shall not certify any lands until that portion of the road between Marion and Cedar Rapids, together with so much more of said road as shall make in the aggregate at least twenty miles, shall be completed, equipped, and operated by said company or its successors.

Penalty for misapplication of lands.

SEC. 8. A felony for the president, directors, or managers of the road to misapply the lands to any other purpose than the purposes named in the act; punishment, a fine of not less than \$5,000 or imprisonment in jail not less than one year or more than three years, or both such fine and imprisonment at the discretion of the court.

Census board may grant if this company fails to accept.

SEC. 9. If company fails to accept, the census board to confer the same by writing, with seal of state affixed, upon party or company who shall by proper instrument in writing duly executed and attested accept the grant under this act.

Chapter 12, Acts of Eighth General Assembly, approved February 10, 1860.

SECTION 1. Regarding the Keokuk, Ft. Des Moines & Minnesota Railroad Company, an additional mortgage not to be given without consent of bondholders, nor at a rate greater than \$15,000 per mile; but construction bonds may be issued.

SEC. 2. Purchasers upon foreclosure of mortgage become possessed of franchises and appurtenances, and shall take, have, enjoy, and exercise all the rights, powers, privileges, and franchises of the mortgagor.

SEC. 3. Act to be in force and effect when accepted by said company, by a resolution of directors duly authenticated by corporate seal of the company, and filed in the office of the Secretary of State.

SEC. 4. Publication clause.

Chapter 153, Acts of Ninth General Assembly, approved April 7, 1862.

SECTION 1. From and after the taking effect of this act, the Governor of the State of Iowa shall not certify to the Secretary of the Interior that any part of the road is completed on the line of the Dubuque & Sioux City Railroad as now provided for by Section Four of the act of Congress making said grant, approved May 15, 1856, nor shall said road be entitled to any certificate for lands on the line of said road, until said Company shall have executed a deed of release of all the swamp and overflowed lands now approved, or that may be hereafter approved by the Surveyor-General in any county within the fifteen-mile limits of said road, to the county in which said swamp or overflowed lands may be situated, including all such swamp or overflowed lands as were returned and certified to the General Land office, and ratified to the State by act of Congress of March 3, 1857, nor until said Dubuque & Sioux City Railroad Company shall transfer their interest in those tracts of land in Webster and Hamilton counties heretofore sold by John Tolman, school-fund commissioner of Webster county, within the fifteen-mile limits of the grant of said road, (whether the same are held by patents from the State or contracts made with said Commissioner,) to the Register of the State Land office in trust, to enable said Register to carry out and perform said contracts in all cases where he is called upon by the parties in interest to do so, before the 1st day of January, A. D., 1864, (after which day he is authorized and required to re-convey those tracts aforesaid not demanded or claimed as aforesaid at that time to said Railroad Company,) nor until the said Dubuque & Sioux City R. R. Co. shall execute deeds of release to the State of Iowa of all lands sold by the State prior to the 7th day of

Restrictions
as to land
grant to Du-
buque &
Sioux City
Railroad.

May, A. D., 1854, of the odd sections above the Raccoon Fork of the Des Moines river, within five miles of said river, and of such other of said lands as have been sold since that date and prior to the 1st day of January, A. D., 1862, and now improved and occupied by actual settlers residing thereon, who have purchased the same in good faith, not exceeding, however, one hundred and sixty acres to any one land settler.

Manner and form of release and effect thereof.

SEC. 2. The deeds of release herein provided for shall be executed and acknowledged by said company in the same manner as any other deed for the conveyance of real estate, but it shall not be necessary to describe the separate parcels of said lands, and a general release of each kind of land herein described, viz., as "swamp lands," etc., to the State, shall be a valid and legal release of each separate parcel of said lands to the county in which any part thereof may be, and of the Des Moines river lands and school lands aforesaid, to the present claimants of title by sale through the State, or said school fund commissioners as the case may be.

Manner of filing and recording the deed of release.

SEC. 3. The said deeds of release shall be filed and recorded in the office of the State Register of the State Land Office, and either the record or the certificate of said Register shall be sufficient evidence of the compliance of said companies with the provisions of this act.

Time of completion of railroad extended.

SEC. 4. In consideration of the foregoing relinquishment by said road, the time of completion of any part of said road not now completed shall be extended one year beyond the time of the taking effect of this act. *Provided*, that the entire road shall be completed by time provided for by said act of Congress.

Repealing clause. Time when act becomes a law.

SEC. 5. All acts and parts of acts in any manner conflicting with the provisions of this act are hereby repealed.

SEC. 6. This act shall take effect and be in force from and after its publication according to law.

Chapter 158, Acts of Ninth General Assembly, approved April 8, 1862.

AN ACT to Regulate the Carrying of Freight and Passengers over connecting Railroads.

Duty of connecting railroads.

SECTION 1. That any railroad company in this state, owning a railroad, shall, on request, permit any other railroad to connect with, and shall draw over its road the cars of any other railroad connecting with it, at reasonable times, and for a toll not exceeding its ordinary rate.

Case of disagreement between roads provided for.

SEC. 2. When railroad companies do not agree upon terms of connection, or rates of transportation, either may make application to the district court in any county, in which said connection may be located, or to the judge of said court if in vacation, after ten days' notice in writing,

to the other company, and after hearing the parties, or on default, the said court or judge, may appoint three disinterested persons, being presidents or superintendents of railroads, or experts in railroad business, without regard to their place of residence, as commissioners, to determine the terms of connection, and rules and regulations necessary thereto.

SEC. 3. Said commissioners shall meet at such time and place as may be ordered by said court or judge, and shall hear the parties and any testimony brought before them, and make and sign their report, prescribing the things to be done. Such report made by them or a majority of them, shall within such time as ordered by said Court or Judge be returned to and filed in said court to be confirmed thereby; and when so confirmed, it shall be binding on the parties until another report shall be made upon a new application, which cannot be made within two years after such confirmation.

Report of commissioners and binding effect thereof.

SEC. 4. Said commissioners shall have compensation as shall be deemed reasonable by the court; and shall be governed by the same rules and have the same powers in compelling the attendance of witnesses, and shall themselves be sworn, as is now provided in cases of referees in civil actions in the district court; and exceptions may be taken to their report in the same manner, and such exception shall have the same effect, and the proceedings upon their report shall be the same as on reports of referees in cases referred from said court, and the costs shall be paid by the parties in such proportions as to the court may seem equitable and just.

Compensation of commissioners and their powers as to testimony, &c.

SEC. 5. If the officers of, or any person in the employ of, either of said companies refuse to comply with the terms of such confirmed report, they may be punished as for a contempt of court.

A refusal to comply with commissioners report a contempt of court.

Chapter 159, Acts of Ninth General Assembly, approved April 8, 1862.

SEC. 1. Secretary, treasurer, or assistant treasurer, and general superintendent of each, any, (and?) every railroad company, now or hereafter organized under the laws of this act, shall reside in the state of Iowa.

Residence of officers.

SEC. 2. Offices of Secretary, Treasurer or Assistant Treasurer, and General Superintendent of every such railroad company shall be established and kept within this state as the place designated in the charter as the general business office of such company, at which office or offices the original record, stock and transfer books, and all the original papers and vouchers necessary to such company, shall be kept; and it is hereby made the duty of the treasurer or assistant treasurer to keep a record of the whole financial condition of said company, which shall be open at all reasonable hours for the inspection of any stockholder

Certain offices must be kept in the state.

of such company, and any investigation instituted by the legislature of the state.

Annual report required.

SEC. 3. That every such railroad company shall annually, under the oath of its president, in the month of January make a full report of the condition of its affairs to the secretary of state, and shall have the same published in some newspaper printed in the place of its general business office, showing the amount of the capital stock of said company and the amount paid thereon, the amount of bonds issued and how secured, and all other indebtedness; the length of such railroad when completed and how much is built and in use; the number of acres of land donated or granted to them, by whom, and what disposition has been made of said grants or donations; the gross amount of receipts and how disbursed; the net amount of profits and the dividends made, with such other facts as may be necessary to a full statement of the affairs and condition; and the secretary of state shall present the said reports to the general assembly.

Mode of compelling report.

SEC. 4. If railroad company neglects to make such report, any stockholder of the company, either individual or municipal, may file his petition in the district court in the county where the principal business office of such railroad company is kept, stating that said report has not been made, praying that a peremptory writ of mandamus may issue against the said railroad company, commanding it to make said report. Said petition shall be under oath, and filed at least ten days before the next term of the district court of said county, and notice thereof shall be given to the said railroad company for the same length of time and in the same manner as is now required to be given defendants in other suits originally brought in the district court; and upon the filing of such petition the clerk of said district court shall, under the seal thereof, issue a peremptory writ of mandamus against the said railroad company and make the same returnable at the next term of the district court in said county, and costs shall be recoverable by either party, as in ordinary actions.

Mode of ascertaining condition if company refuses to report.

SEC. 5. If the railroad company fails to obey said writ as therein required the said court shall, during the term, appoint three disinterested and competent persons, living near the place of the general business office of said railroad company, as an investigating committee, who shall examine into the affairs of said company and report at as early a day as practicable its condition, in manner and form as prescribed in section 3 of this act, one copy to be filed in the office of the clerk of the district court of the county where the proceedings are had, and one copy to be filed in the office of the secretary of state. The compensation for the services of such committee shall be paid by the railroad company, which shall not exceed three dollars per day and mileage at the rate of ten cents per mile, counting one way.

SEC. 6. The board of directors of any such railroad company may establish in any other state a transfer office, in which shall be kept a duplicate transfer book; but in no case can a transfer of shares of stock in such company be in force and binding until the same shall be entered in the original transfer book in the office in this state.

Transfer office may be established in another state.

SEC. 7. All acts and parts of acts inconsistent herewith are hereby repealed.

SEC. 8. Publication section.

Chapter 169 of the Acts of the Ninth General Assembly, approved April 8, 1862.

AN ACT in Relation to the Duties of Railroad Companies.

SEC. 1. That each railroad company shall, when it has completed and opened its road for use, make a report under oath to the legislature of the state, stating the total amount paid in; specifying the amount expended in constructing its road for engines, cars, depots, car-houses, and other buildings, and the amount of all other miscellaneous expenses; such report shall also state the length of the road, the number of planes on it, with the inclination to the mile, the greatest curvature of the road, the average width of the grade, and the number of ties to the mile.

Railroad companies at time of completion to make report under oath to legislature.

SEC. 2. In the month of September annually, each railroad company shall fix its rates of fare for passengers and freights for transportation of timber, wood, and coal per ton, cord, or thousand feet per mile, also its fare and freight per mile for transporting merchandise and articles of the first, second, third, and fourth grades of freight, and on the first day of October following shall put up at all the stations and depots on its road a printed copy of such fare and freight, and cause a copy to remain posted during the year. For willfully neglecting so to do, or for receiving higher rates of fare than those posted, the company shall forfeit not less than one hundred nor more than two hundred dollars to any person injured thereby and suing therefor.

Rates of fare for freight and passengers to be fixed in September.

SEC. 3. Where any railroad runs through any improved or fenced land, said railroad company shall make proper cattle-guards when they enter or leave such improved or fenced land.

Proper cattle guards required at entrance to and exit from improved or fenced lands.

SEC. 4. At any and all points where any railroad crosses any public highway the company owning said railroad shall without unnecessary delay construct good, sufficient, and safe crossings.

Safe crossings to be constructed as public highways.

SEC. 5. Any railroad company neglecting or refusing to comply with the provisions of sections 3 and 4 of this act, shall be liable for all damage sustained by any one by reason of such neglect and refusal; and in order for the injured party to recover, it shall only be necessary for him to prove such neglect or refusal.

Railroad company liable for all damages resulting from non-compliance with sections 3 and 4.

SEC. 6. Any railroad company hereafter running or operating its road in this state, and failing to fence such road on either or both sides thereof against live stock running at large at all points where said roads have the right to fence, shall be absolutely liable to the owner of any live stock injured, killed, or destroyed, by reason of the want of such fence or fences as aforesaid, for the value of the property so injured, killed, or destroyed, unless the injury complained of is occasioned by the willful act of the owner or his agent, and in the cases contemplated by this section, in order to recover it shall only be necessary for the owner of the property to prove the injury or destruction complained of; *provided*, that in case the railroad company, liable under the provisions of this section, shall neglect or refuse to pay the value of any property so injured or destroyed, after thirty days' notice in writing given, accompanied by an affidavit of the injury or destruction of said property, to any officer of the company, or any station or ticket agent employed in the management of its business in the county where the injury complained of shall have been committed, such company shall, in an action brought to recover therefor, be held liable to pay double the value of the property injured, killed, or destroyed as aforesaid.

SEC. 7. Every railroad company shall be liable for all damages sustained by any person including employes of the company, in consequence of the neglect of the agents, or by any mismanagement of the engineers or other employes of the corporation to any person sustaining such damage.

SEC. 8. In all cases of suits against railroad companies the same may be instituted in any county through which the road of said company passes, and service made upon any station or ticket agent of said company, transacting the business of said company, shall be deemed sufficient notice.

SEC. 9. Any judgment recovered against any railroad company in this state, for any injury to persons or property, shall be a lien within the county where recovered on the road, and real or other property of such company, and shall be prior and superior to the lien of any mortgage or trust-deed which may be hereafter executed, except liens for taxes.

SEC. 10. Each and every railroad in this state, which has received grants of land to aid in the construction of its road, shall, in time of war, insurrection, or invasion, carry and transport troops and munitions of war, of this state or the United States upon such road, when by the state or United States authorized agent so required, free of charge. They shall also convey, free of charge, all wounded soldiers on their return to their respective homes.

SEC. 11. All acts and parts of acts conflicting with the provisions of this act are hereby repealed.

Railroad companies liable for injuries to live stock incurred for want offences

Railroad company liable for neglect of agents and employees to all persons including their own employes.

Tenure of actions against railroad companies and mode of service.

Judgments against railroad companies a lien on the road and its real and other property within the county where received. Land grant companies in time of war, insurrection, or invasion must transport United States troops and munitions of war and return wounded soldiers home free of charge.

*Chapter 20, Acts of Tenth General Assembly, approved
February 18, 1864.*

AN ACT Supplemental to An Act Entitled "An Act for the benefit of Railroad Companies," approved March 20, 1858, Revision of 1860, Section 1339.

SECTION 1. That any railroad corporation in this state, heretofore organized, or that may be hereafter organized, under the laws of this state, may, whenever a majority of the Board of Directors shall so determine, issue their construction and equipment bonds in sums not less than fifty dollars. Railroad companies may issue construction and equipment bonds.

SEC. 2. So much of Section 1339, of Revision of 1860, as is inconsistent herewith is hereby repealed. Repealing sect. on.

SEC. 3. Publication section.

*Chapter 44, Acts of Tenth General Assembly, approved
March 12, 1864.*

AN ACT Authorizing Railroad Companies to issue Preferred Stock, and change the Name of such Companies.

SECTION 1. That hereafter it shall be lawful for any railroad company incorporated within the state of Iowa, with the assent of the stockholders of such company, to make and issue preferred stock in payment of debts due or to become due from such company, and such preferred stock shall be entitled to dividends at such rates of interest as the board of directors of such company may prescribe, not exceeding eight per cent. per annum, if earned in any one year after payment of all interest on bonds, before any dividend is made to the general stock; provided said preferred stock shall not operate against any stockholder not consenting to the issuing of said preferred stock. Railroad companies may issue preferred stock.

SEC. 2. Such preferred stock, and any income or mortgage bond issued or to be issued by any such railroad company, shall, at the option of the holders thereof, be convertible into general stock of the company, in such manner and upon such terms as the board of directors with the assent of the holders of the general stock may prescribe, but in no case shall the aggregate amount of the general stock of the said company and the preferred stock exceed the total amount of stock which such company may be by law authorized to issue. Preferred stock and income and mortgage bonds may be converted into general stock.

SEC. 3. It shall be lawful for any railroad company, now or hereafter organized and incorporated under the laws of this state, with the assent of the stockholders, by a vote of two-thirds in amount thereof, to change the corporate name of such company. Railroad companies may change the name of the corporation.

SEC. 4. Whenever any such company shall change its name under the provisions hereof, it shall be the duty of the president and secretary of such company to file with the Secretary of State a statement, under oath, showing the Evidence of change of name to be filed in office of Secretary of State.

assent of the stockholders as required by the preceding section, to such change, and also a properly certified copy of the record of the change of name as the same appears in the record of the proceedings of such company, and showing the new name of such company, and from the time of filing such evidence such company shall become a body corporate and politic under the new name, but such change of name shall in no wise affect any of the rights, powers, or privileges of such corporation, nor any of its liabilities to third parties, but all rights, powers, privileges, and franchises of the old corporation shall be vested in the new corporation, and shall be liable upon all contracts entered into by the old to the same extent and in the same manner as the company or corporation would have been under the original name.

SEC. 5. Publication section.

Chapter 86, Acts of Tenth General Assembly, approved March 20, 1864.

AN ACT to facilitate the Construction and Operation of Railroads in the State of Iowa.

Drawback
contracts al-
lowed.

SECTION 1. That contracts between different railroad companies entered into by the boards of directors thereof, allowing a drawback of fifteen per cent. or less on the gross earnings of the road on business coming from or going to any other connecting road, shall be legal and valid.

Railroads
may contract
for drawback
to investors
of capital.

SEC. 2. The board of directors of any railroad company in this state, owning and operating a railroad partially constructed, may, for the purpose of inducing the investment of capital in the extension or completion of their road, enter into a contract with the parties furnishing such means, or the trustees who may represent them, allowing a drawback not to exceed fifteen per cent. of the gross earnings of all business coming from or going to any part of the extension or portion to be aided or completed with the money or means thus obtained; or such railroad company may lease of the trustees, or said parties, the road to be built with means thus furnished, subject to the same rights and liabilities as are provided in section 4 of this act.

Drawback
contract or its
benefit may
be mortgaged
to secure con-
struction
bonds.

SEC. 3. Any such drawback contract, or the benefit to be derived therefrom, in either of the cases mentioned in this act, may be mortgaged for the purpose of securing construction bond, in the same manner as any other property of the company.

Joint run-
ning and con-
nection con-
tracts author-
ized and lia-
bility for
damage in re-
lation there-
to.

SEC. 4. The board of directors of any railroad company shall have power to authorize contracts of lease or joint running arrangements with any connecting road, for the operation of such connection, upon such reasonable and just terms as may be agreed upon by the parties, and the party thus leasing or operating the railroad of another company shall in all respects be liable to the public for their

acts or negligence, in the same manner as though the road belonged to them.

SEC. 5. This act shall apply to all contracts and leases heretofore made, as well as to those to be made hereafter.

Act applies to all contracts and leases formerly made.

SEC. 6. (Publication section.)

Chapter 108, Acts of the Tenth General Assembly, approved March 18, 1864.

AN ACT supplemental to Chapter 99 Laws of the Seventh General Assembly, approved March 22, 1858, and relating to the Des Moines River Land-Grant, and for the payment of certain audited claims, and releasing to the United States certain occupied lands included in said grant.

[This act being of great length and only in some parts referring to railroads, we have sought only to give the substance of its requirements.]

SEC. 1 State releases to the United States any of the lands granted north of township 90 north, which was occupied by homestead or pre-emption before January 1, 1863. Settlers to make proof at Ft. Dodge Land Office within ninety days from the taking effect of this act. Contesting parties may appear. Register of Land Office to reduce evidence to writing. A complete list of such claims and the evidence to be filed in the office of the Governor within one hundred and fifty days from the time this act takes effect. If claimants fail to perfect their claims under the laws of the United States, such unclaimed lands shall belong to the state and be disposed of as provided by act of Congress approved July 12, 1862. Purchase money paid by said claimants to United States shall inure to benefit of party legally entitled thereto.

SEC. 2. No person, persons, company, or corporation claiming such lands shall receive a certificate until a deed of release is executed to State of Iowa, and filed with the Register of the State Land office.

SEC. 3. Charles Pomeroy, of Boonsboro, and John R. Needham, of Oskaloosa, appointed commissioners to classify the lands granted to State of Iowa by act of Congress, July 12, 1862, and was made their duty to take an oath to act fairly and impartially, to file said oath in the office of the Register of the State Land office, and as soon as the lands are certified to the State to arrange said lands in three separate classes or grades according to value, and file classified lists in the Register's office.

SEC. 4. As soon as classified lists are filed Register to set apart, of lands in place upon Des Moines river above Township ninety, seventy thousand acres, not including ten sections to be conveyed to S. H. Taft for colony purposes, Taft to pay not less than one dollar and twenty-five cents per acre for the use of the Keokuk, Fort Des Moines & Minnesota Railroad Company; the seventy thousand acres reserved as security for the payment of the claims and dis-

charge of existing liabilities against the Des Moines River Improvement as hereinafter provided.

SEC. 5. Commissioners hereinbefore named shall set apart from the indemnity lands fifty-one thousand eight hundred and thirty acres, one-third from each grade to adjust the titles of the State's grantees to lands sold before June 9, 1854, as contemplated by Act of Congress, July 12, 1862.

SEC. 6. After lands certified have been graded and classified and reservations made, Keokuk, Fort Des Moines & Minnesota Railroad Company shall select two hundred and forty sections less the ten to be conveyed to S. H. Taft, and file a list of its selections in the Register's office. Then Charles Pomeroy shall select a number of sections of said lands equal in value to one-fourth of all the lands except the reservations of sections 4 and 5 of the act, and file his list of selections in the Register's office; all selections as far as practicable to be made one-half from lands in place and one-half from indemnity lands and one-third from each of the three grades.

SEC. 7. When the Keokuk, Fort Des Moines & Minnesota Railroad Company shall file with Register a certificate verified by the oath of its president and secretary that it has forty miles of its road completed and in operation from the town of Bentonsport, Register shall certify to said company the two hundred and forty sections selected, and upon the presentation of such certificate to the Governor he shall, if satisfied that the above provision has been complied with, issue a patent for said lands.

SEC. 8. Lands selected by Charles Pomeroy shall be set apart to the construction of said railroad from Des Moines to Fort Dodge, and shall be divided into four equal parcels, one of which shall be certified and patented to said company upon the completion of each fourth in distance of that portion of such road.

SEC. 9. When the railroad company pays or satisfies the claims against the Des Moines River Improvement, audited, certified, and allowed, under an act of the Eighth General Assembly, approved March 3, 1860; amount paid by the State, under chapter 44, acts of Ninth General Assembly, to Brown & Allender; amount paid to W. C. Drake, under chapter 53, acts of Eighth General Assembly; one hundred and sixteen dollars to estate of E. Mayne, balance for services as commissioner; ninety-one dollars and fifty cents to Ed. Johnston, for similar services; ninety dollars to J. E. Jewett, for similar services; twenty dollars counsel fees to Sample and Kinley; and all interest accruing on said claims, together with the costs and expenditures accruing and incurred in grading and classifying these lands, the Register shall certify to said company the lands set apart and reserved by section four, of this act, and the Governor shall, if satisfied that the foregoing provisions have been com-

plied with, and said company shall have filed with the Secretary of State a bond, in the sum of one hundred thousand dollars, with sureties to be approved by the Governor, conditioned that said railroad company will pay all just and legal claims against the State of Iowa, on account of or growing out of the improvement of the Des Moines river, issue a patent therefor, excepting so much as shall have been released to the United States, in compliance with the provisions of this act, and upon the payment or satisfaction of any portion of said claims, by said company, it shall be entitled to a certificate and patent for a portion of said lands, in the ratio of one thousand acres of land for every three thousand dollars of said claims so paid or satisfied.

SEC. 10. The above bond shall not bind the railroad company to pay any claims except such as have grown out of contracts for the construction and completion of the works at Keosauqua, Plymouth, and Croton, and allowed by the Commissioners, under the act of March 3, 1860, or their successors, or which shall be allowed, not exceeding twenty thousand dollars, within sixty days from the taking effect of this act. Claims not presented within sixty days from the taking effect of this act, are forever barred. Commissioners are authorized to hear and determine all claims presented within the sixty days, to fix time and place of meeting, and give thirty days' notice thereof in the Keosauqua Republican, and Keokuk Gate City, as provided in act of March 3, 1860, and all claims not excepted in this act are barred under the provisions of the act of March 3, 1860.

SEC. 11. Assignments of claims or parts thereof shall be filed with Register on or before July 1 next, and if not filed assignee not entitled to the fund, and Register is to pay according to the papers on file in his office.

SEC. 12. If company does not pay all claims mentioned one half in one year from the time the certificate for the lands is delivered to the state and the other half in ten years, Register is to cause said lands to be appraised so that the price of said three classes shall average three dollars per acre, and offer them for sale at public auction in such parcels as will bring the greatest price, first giving two months notice of the sale in the Iowa State Register, Keosauqua Republican, and Fort Dodge Republican, but the lands shall not be sold for less than the minimum price unless hereafter directed by the General Assembly. Owners of claims may bid on the lands, and Register shall receive their receipted claims as money.

SEC. 13. Register shall, from the moneys received from such sales, pay as follows: the expenses of such classification, appraisement, advertisement, and sale; sums due the state for money advanced, or due other parties as mentioned in section nine of this act; the claims unpaid and not used in the purchase of said lands. If there is not money sufficient to pay all the claims, they shall be paid *pro rata*.

After the application of all the moneys so received, the claimants may enter upon and select any lands not disposed of to the amount of their unpaid claims at the minimum price fixed thereon; and the Governor shall in such cases issue patents therefor.

SEC. 14. If railroad company shall procure full releases from all persons having valid claims against the Des Moines River Improvement, or the state, or for leases, water rents or other contracts out of which future liabilities may arise by reason of said locks and dams not being completed, and file such release with the Register, the company is to be released from any obligation to complete said locks and dams at Croton, Plymouth, and Keosauqua, as provided by section two of the act of March 22, 1858, and the said company is released from any obligation to complete and keep in repair the lock and dam at Bentonsport, and in case the company expends any sum of money upon said works or in procuring said releases, for every three thousand dollars so expended the Register shall certify to said company one thousand acres of the lands above reserved, not required to pay the claims of section nine of this act, and in the same rates for any less sums so expended.

SEC. 15. Whenever the Governor and the Register of the State Land Office shall be satisfied that some proper party has contracted with and been paid by the railroad company for the completion of either of the locks or dams remaining uncompleted at Croton, Plymouth, and Keosauqua, such party assuming the obligation and discharging the state and the railroad company from all liability for their completion, or on any contracts or leases for water-power heretofore executed or assumed by the state as trustee or otherwise, it shall be the duty of the Governor and Register, if so requested by the railroad company, to execute to the person or party designated by the railroad company a conveyance in the name of the state without warranty of all the interest of the state in such lock or dam and the land appurtenant thereto, and the water power thereto belonging, and any material prepared for the construction of such lock or dam. The state or its grantee may maintain an action of replevin for such material. Such conveyance shall contain a covenant on the part of the grantee that said dam shall at all reasonable times be kept in condition to pass boats without unnecessary hindrance or delay. Toll charged for passage of boats not to exceed the maximum rates prescribed by the contract by the state with Des Moines Navigation and Railroad Company.

They shall certify to the railroad company, or to such person as it may designate, for every three thousand dollars so paid one thousand acres of land from the seventy thousand acres reserved by this act, in the same ratio for sums less than three thousand dollars.

SEC. 16. When the railroad company shall in the man-

ner prescribed in section 7 of this act, establish the fact that it has completed and is operating twenty miles of its road, in addition to that for which it shall have received lands of this grant prescribed in this act, and that it has satisfied all claims mentioned in section 9 of this act, to be evidenced by receipts filed with the register, or by the receipts of the state treasurer, for moneys paid to the state treasurer, in default of the proper claimants receiving the same, said company shall be entitled to a certificate and patent for one hundred and twenty sections of said lands, to be selected as near as practicable one-half from the indemnity lands and one-half from the lands in place, and one-third from each of the grades or classes, until there shall remain of the lands undisposed of only the lands reserved by the preceding sections of this act. *Provided*, that it is also made to appear to the satisfaction of the governor and the register of the state land office that said road has been constructed over the most practicable route up the valley of the Muchakinoek creek, and that a depot has been established on the line of said road at the point nearest the City of Oskaloosa and on the east side of said creek, or that the Mahaska County Railroad Company has consented to a different route and a different point for the location of said depot.

SEC. 17. When the railroad company shall in like manner establish the fact that it has its road completed and in operation one-fourth of the distance from the city of Des Moines to Ft. Dodge, it shall be entitled to a certificate and patent for one-fourth of the lands reserved in section 8 of this act, and an additional fourth when another fourth of the road is completed, until the road is completed. The railroad building westwardly from McGregor shall have the right-of-way across the lands embraced in this act, and such right-of-way is hereby granted. The state shall in no event be liable to the railroad company or any of its grantees, or any other persons to whom lands may be sold or patented under the provisions of this act, for any failure of title to any of the lands so sold or patented.

SEC. 18. The time in which the railroad company shall have the first seventy-five miles of its road from Bentonsport, up the Des Moines Valley completed, is extended to May 1st, A. D., 1865, and it is to build and equip thirty-three miles of its road each year for five years, and the remainder of the whole line within three years thereafter, or on the 1st day of May, A. D., 1874, and in case of its failure to so build and equip said road, the lands then remaining uncertified to the railroad company shall belong to the state to be disposed of as provided by the act of Congress of July 12th, 1862, and the laws of this state.

SEC. 19. Commissioners under this act to receive as compensation three dollars per day and necessary expenses, and their bills to be audited by the register of the state land

office and paid by the railroad company. If either of the commissioners neglects or refuses to discharge the duties imposed by this act, the Governor shall appoint some competent person to act in his place.

SEC. 20. The railroad company shall accept and assent to the provisions of this act by a written instrument under the seal of said corporation with the signature of the proper officers, before any lands shall be patented. Said acceptance shall be filed in the office of the Secretary of State, and be by the Secretary recorded in the book kept by him for recording articles of association, and said company accepting the provisions of this act shall at all times be subject to all the rules and regulations, and all the restrictions and conditions not inconsistent with this act provided in an act passed March 3d, 1860, and an act passed March 22d, 1858, and an act passed July 14th, 1856 by the General Assembly of the state of Iowa.

SEC. 21. Publication section.

Chapter 180, Acts of Tenth General Assembly, approved April 5th, 1864.

AN ACT to authorize the Construction of Railroad Bridges across the Mississippi and Missouri Rivers.

SEC. 1. That any railroad company now or hereafter to be organized, or bridge company incorporated in pursuance of the laws of this state is hereby authorized and empowered to construct a railroad bridge across the Mississippi River connecting with the Eastern terminus of the railroad of any such company, and abutting on the Iowa bank of said river, at such place as shall be designated therefor by the Board of Supervisors of the county wherein such abutting is to be made, and extending toward any point of the opposite bank that may be selected by such company.

Authorized any railroad company, connecting with eastern road to bridge Mississippi river, and touch Iowa shore at a point designated by board of supervisors.

SEC. 2. That any railroad company or bridge company that now is or may hereafter become incorporated in pursuance of the laws of this state, is hereby authorized and empowered to construct a railroad bridge connecting with the western terminus of the railroad of any such company and abutting on the Iowa bank of said river at such place as shall be designated therefor by the board of supervisors of the county wherein said abutting is intended to be made, and extending toward any point on the opposite bank that may be selected by such company.

Any R. R. Co. may bridge Missouri river; point of touching Iowa shore to be designated by board of supervisors.

SEC. 3. No bridge shall be built under the provisions of this act until the plan thereof shall first be submitted to and approved by the board of supervisors.

Plan of bridge to be approved by the board of supervisors.

SEC. 4. The provisions of this act, so far as practicable or applicable, shall apply or be extended to any railroad company, incorporated in pursuance of the laws of the state of Wisconsin, Illinois, Kansas, or the territory of Nebraska,

where such railroad extends to the bank of either of said rivers opposite the state of Iowa.

SEC. 5. Any such railroad corporation or bridge company shall have authority to issue its bonds or obligations for an amount not exceeding the cost of any such bridge and its railroad in the state of Iowa, and to secure the payment thereof by a mortgage on the same, and shall also have authority to issue certificates of common and preferred stock, the preferred stock to be issued only upon condition that the holders of four-fifths of the common stock give their written consent thereto.

SEC. 6. Any such railroad or bridge companies are hereby authorized with the consent of said board of supervisors to construct the said bridges, with suitable roads and footways for teams and foot passengers, with permission to charge toll for the same at rates to be approved by the board of supervisors.

SEC. 7. Any of said companies are authorized to establish a ferry across either of said rivers at or near the terminus of said road, to be used solely for the use of said companies for railroad freight and passengers until said bridges are constructed and ready for use.

SEC. 8. Each company acting under the provisions of this act shall elect at least one director of such company, who shall be a citizen of and reside in the state of Iowa.

SEC. 9. Each foreign railroad company acting under the provisions of this act, shall be liable to be sued in any court of competent jurisdiction in this state, and the service of the original notice on the resident director provided in section 8 of this act, shall be sufficient to give the court jurisdiction of the company.

SEC. 10. Nothing in this act shall be so construed as to repeal or modify any law now in force relating to railroads and bridges.

SEC. 11. No bridge erected under and by virtue of this act or any law of this state shall be so located as unnecessarily to impede, injure or obstruct the navigation of either of said rivers.

SEC. 12. Publication section.

Provisions of the law extended to railroads incorporated under laws of Wisconsin, Illinois, Kansas, or territory of Nebraska.

Such company may issue bonds, mortgage, bridge, and common or preferred stock.

Companies may construct wagon roads and footways and charge toll with consent of board of supervisors. May construct ferries solely for railroad freight and passengers.

Must elect one director a citizen of Iowa.

Foreign companies availing themselves of the benefits of this act to be sued in state courts.

Rule of construction of this act.

Bridges must be erected so as not to obstruct navigation.

ACTS OF ELEVENTH GENERAL ASSEMBLY.

CHAPTER 102.

PREFERRED STOCK RAILROAD COMPANIES.

AN ACT to repeal Section 1 of Chapter 44 of the acts of the Tenth General Assembly, in relation to the issue of preferred stock by Railroad Companies, and to provide a substitute therefor.

Authorizes
the issue of
preferred
stock, fixes
rate of inter-
est and limits
amount.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That Section 1, of Chapter 44, except the enacting clause, of the Acts of the Tenth General Assembly be, and the same is hereby repealed, and the following is substituted therefor. It shall be lawful for any railroad company incorporated within the state of Iowa, with the assent of two-thirds of all the stockholders in interest to make and issue preferred stock in payment of debts due or to become due from such company, and such preferred stock shall be entitled to dividends at such rate of interest as the board of directors of such company may prescribe, not exceeding eight per cent. per annum if earned in any one year after payment of all interest on bonds before any dividend is made to the general stock, provided said preferred stock so issued shall not exceed the sum of ten thousand dollars for each mile of railroad constructed by any such company.

CHAPTER 113.

LIABILITIES OF RAILROAD COMPANIES.

AN ACT to define the liabilities of railroads, and other transportation companies, as common carriers.

Railroad
companies
not allowed
to limit their
liabilities as
common car-
riers.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That in the transportation of persons or property by any railroad or other company, or by any person, or firm engaged in the business of transportation of persons or property, no contract, receipt, rule or regulation shall exempt such railroad or other company, person or firm from the full liabilities of a common carrier,

which in the absence of any contract, receipt, rule or regulation would exist with respect to such persons or property.

SEC. 2. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and Iowa Homestead, newspapers published at Des Moines, Iowa. Publication clause.

Approved April 2d, 1868.

I hereby certify that the foregoing act was published in *The Iowa State Register* April 18th, 1868, and in *The Iowa Homestead* April 25th, 1868.

JAMES WRIGHT, *Secretary of State.*

CHAPTER 121.

RESUMPTION OF M. & M. R. R. LANDS.

AN ACT to quiet the title to certain lands sold by the State to individuals as part of the Des Moines River Grant.

WHEREAS, By act of Congress, approved August 8th, 1846, there was granted to the State of Iowa certain lands for the improvement of the Des Moines River, and under said grant lands lying along said river and within five miles thereof above the Raccoon Forks, were certified to the State by the Department of the Interior, and were sold by the proper state authorities, to individuals, and patents issued therefor, and the proceeds of such sales applied to the improvement of the river ;

And *Whereas*, The Supreme Court of the United States has decided that the Des Moines River Grant of lands extended only to the "Raccoon Forks ;"

And *Whereas*, Since said decision Congress has extended the Des Moines River Grants to the Northern boundary of the State, and relinquished to the State, all title which the United States retained in the tracts of land along the Des Moines River, heretofore certified by the Department of the Interior as part of the original Des Moines River Grant, and which is now held by *bona fide* purchasers of the State of Iowa.

And *Whereas*, A large portion of the lands sold by the State to individuals and since falling within the limits of the grant known as that of the Mississippi and Missouri Railroad, has become forfeited to the State, by the failure of said road to comply with the conditions of its grant, and recognizing it as the duty of the State at all times to protect individuals holding its patent for lands purchased in good faith, and for a valuable consideration, in the quiet possession of their farms and houses ; therefore

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the lands and all the rights to the hereinafter described lands, and the interests, rights, powers, and privileges in and to, and concerning such lands, lying within five miles of the Des Moines river on either side thereof heretofore conferred or intended to be conferred upon the Mississippi & Missouri Railroad Company, if any such lands, rights, interest, powers, or privileges were ever so conferred by an act approved July 14th, 1856, entitled "an act to accept of the grant and carry into execution the trust conferred upon the state of Iowa by an act of Congress entitled an act making a grant of lands to the state of Iowa, in alternate sections, to aid in the construction of certain railroads in said state," and by an act of Congress, approved May 15th, 1856, entitled "an act making a grant of lands to the state of Iowa, in alternate sections, to aid in the construction of certain railroads in said state," and by an act of Congress, approved June 2d, 1864, entitled "an act to amend an act entitled an act making a grant of lands to the state of Iowa, in alternate sections, to aid in the construction of certain railroads in said state," be, and the same are hereby absolutely and entirely resumed by the state of Iowa.

Provided, further, that the resumption herein provided for shall not be considered as a waiver of the right of the state to resume the remaining lands conferred or intended to be conferred upon the Mississippi & Missouri Railroad Company.

PARTS OF SECTIONS.	Section.	Township.	Range.	ACRES.
s hf sec. nw qr s hf, ne nw, ne qr.....	7	79 23		629:44
sw ne qr, nw nw, sw nw se.....	17	79 23		280:00
sw nw w hf sw.....	31	80 23		143:34
Lot 6.....	9	78 24		43:79
s hf sec. and fraction on left bank.....	17	78 24		320:47
All.....	19	78 24		653:12
nw nw.....	21	78 24		40:00
nw ne, e hf nw, nw nw.....	29	78 24		160:00
n hf sw, ne sw.....	29	78 24		120:00
ne qr e hf, nw n hf se.....	31	78 24		320:00
e hf n hf nw s hf sw.....	1	79 24		508:62
sw nw.....	3	79 24		40:00
nw sw lots 5 and 6.....	5	79 24		121:70
w hf ne, sw ne, s hf se, and w hf.....	7	79 24		523:42
w hf ne, w hf se, w hf sw.....	11	79 24		240:00
se sw.....	11	79 24		40:00
e hf sw qr and e hf nw qr.....	13	79 24		560:00
All.....	15	79 24		640:00
w hf sw, se sw, lots 7, 8, 9.....	17	79 24		280:25
All.....	19	79 24		646:74
w hf sw, sw nw.....	21	79 24		120:00
s hf sec. nw s hf, ne qr nw qr ne.....	23	79 24		600:00

APPENDIX.

XXXV

PARTS OF SECTIONS.	Section.	Township	Range.	ACRES.
s hf nw, w hf sw	25	79	24	160:00
n hf ne, n hf nw	29	79	24	160:00
nw qr.....	31	79	24	168:96
s hf sw	7	80	24	86:61
sw qr.....	9	80	24	160:00
nw qr and se qr.....	15	80	24	320:00
ne ne.....	17	80	24	40:00
e hf ne	19	80	24	80:00
ne qr and w hf.....	23	80	24	480:00
ne qr and w hf.....	25	80	24	480:00
ne ne, sw sw se	27	80	24	240:00
e hf se, and sw se.....	29	80	24	120:00
nw qr and w hf se qr	33	80	24	240:00
All	31	80	24	527:43
e hf ne	35	80	24	80:00
s hf nw, s hf ne, and nw ne.....	1	78	25	643:65
e hf nw, and e hf sw.....	3	78	25	617:12
e hf ne, sw, ne, and se nw.....	11	78	25	160:00
nese	13	78	25	40:00
w hf ne se ne, w hf se qr	23	79	25	600:00
All	25	79	25	640:00
n hf, n hf sw se, sw se.....	27	79	25	600:00
w hf ne qr, w hf se and w hf.....	35	79	25	480:00
s hf ne qr.....	1	80	25	80:00
ne ne, se nw, e hf sw se	5	80	25	332:81
ne qr w hf e hfs	9	80	25	560:00
lots 1, 2, 6	11	80	25	105:83
lots 3, 4, 7, 8	13	80	25	180:18
n hf se sw, and sw se, and n hf se.....	15	80	25	480:00
sw ne, s hf nw n hf sw.....	17	80	25	200:00
se sw, w hf se.....	17	80	25	120:00
e hf ne, and e hf nw, nw nw..	21	80	25	200:00
e hf e hf, nw e hf, sw sw sw	23	80	25	520:00
n hf sw n hf se, se se.....	25	80	25	600:00
e hf ne, nw ne, w hf sw, e hf se	27	80	25	280:00
sw ne, se nw n hf sw, sw se.....	29	80	25	200:00
nw, e hf sw, se.....	33	80	25	400:00
e hf, ne, nw, and e hf se.....	35	80	25	320:00
n hf ne, nw se.....	11	80	26	120:00
w hf nw	13	80	26	80:00
n hf.....	21	81	26	320:00
n hf se	23	81	26	480:50
Amounting in all to.....	...	...	...	19,734:48

SEC. 2. That in lieu of the land hereby confirmed to individual purchasers, the Register of the State Land Office shall set apart to, and for the Mississippi & Missouri Railroad grant an equal number of acres from the grant known as "Indemnity Lands," (reserved in section 5, of chapter 108, of the acts of the Tenth General Assembly,) granted by acts of Congress, approved July 12th, 1862, and accepted by the General Assembly, by joint resolution, dated September 11th, 1862, *Provided*, That none of the Indemnity

Register of
State Land
Office shall set
apart certain
lands in lieu
of lands here
by confirmed
to purchaser

Lands set apart in this section shall be certified to the Mississippi & Missouri Railroad Company unless the Supreme Court of the United States shall decide that the lands described in section 1, of this act, were included in the grant of lands made to the state of Iowa by act of Congress, approved May 15th, 1856; *Provided*, further, that before any of the indemnity lands aforesaid shall be certified to the said railroad company, all the incumbrances created or suffered by said company upon the said lands hereby confirmed, or any part thereof shall be removed therefrom.

Company to file a formal and legal release of all lands described in first section, etc.

SEC. 3. That before any lands included in the grant to the Mississippi & Missouri Railroad Company shall be certified to said company or its assignees, and before the Governor of this State shall certify to the completion of any part of said road, they shall file with the Register of the State Land Office, a formal and legal release of all lands described in the first section of this act, and an acceptance in lieu thereof of the indemnity lands set apart by said Register.

Land made* applicable to subsequent grantee if State shall hereafter resume or regrant.

SEC. 4. That should the rights and grants conferred upon the Mississippi & Missouri Railroad Company by act of the General Assembly, approved July 14th, 1856, be at any time resumed by the State and granted to another company, then all the provisions of this act shall be held to apply to the company upon which rights and grants are conferred.

Approved April 2d, 1866.

CHAPTER 134.

GRANT OF LANDS TO "SIOUX CITY & ST. PAUL RAILROAD COMPANY.

AN ACT to accept of the Grant and carry into execution the Trust conferred upon the State of Iowa, by an Act of Congress entitled "An Act for a Grant of Lands to the State of Iowa in alternate sections, to aid in the Construction of a Railroad in said State."

Acceptance of grant by State.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the lands, rights, powers and privileges conferred upon the State of Iowa by the Act of Congress entitled "An Act for a grant of land to the State of Iowa in alternate sections, to aid in the construction of a railroad in the State of Iowa, approved May 12, 1864, be, and the same are hereby accepted upon the terms, conditions, and restrictions contained in said Act of Congress.

SEC. 2. That so much of the lands, interests, rights, powers, and privileges as are, or may be granted and con-

ferred in pursuance of the Act of Congress aforesaid, for the purpose of aiding in the construction of a railroad from Sioux City, in the said State of Iowa, to the south line of the State of Minnesota, at such point as the said state of Iowa may select between the Big Sioux and the west fork of the Des Moines river be, and are hereby disposed of, granted, and conferred upon the Sioux City & St. Paul Railroad Company, a body corporate existing under and by virtue of the laws of the State of Iowa.

Lands granted to Sioux City & St. Paul Railroad Company.

SEC. 3. That said company shall locate and definitely fix the line and route of said road as soon as practicable after the passage of this act, and shall file a map showing such line or route, in the office of the Governor of the State of Iowa, and also in the office of the Secretary of State of the State of Iowa; and it shall be the duty of the said Governor, after affixing his official signature thereto, to file, or cause to be filed such map in the office of the Secretary of the Interior. But the location of such line or route, however, shall be considered final only so far as to fix the limit and boundary within which lands may be selected under, and by virtue of said act of Congress.

How Company must locate the route.

SEC. 4. The said road shall be constructed upon the usual gauge (gauge) of other first class roads in this state, and the iron used in the track shall be of approved quality and pattern; and the said road shall be constructed and finished in a style and of a quality equal to the average of other first class western roads; and when the said road shall be intersected by any other railroad hereafter constructed, it shall be the duty of the company receiving the benefit of this act to furnish all proper and reasonable facilities, and to join such other company in making all necessary crossings, turn-outs, sidelings, and switches, and other conveniences, for the transportation of all freight and passengers over their road, and the rates of transportation shall not in any case exceed the regular tariff of charges on said road.

Manner of construction and equipment of road.

SEC. 5. The said company shall assent to and accept the grant by this act conferred, by a written instrument under the seal of such corporation, and signed by its President and Secretary, and shall file the same in the office of the Secretary of State of the State of Iowa within six months after the passage of this act.

How company must accept grant.

SEC. 6. The said company is hereby authorized and empowered to select and designate the point upon the south line of the state of Minnesota, to which the said road shall be built, between the "Big Sioux" and the "west fork" of the Des Moines rivers, as designated in said act of Congress.

Company to select terminus on south line of the State of Minnesota.

SEC. 7. The company accepting the provisions of this act shall at all times be subject to such rules, regulations, and restriction of rates for the transportation of passengers and freight as may be enacted and imposed by the General

Company accepting the grant to be subject to the laws of the State as to rates for transportation of passengers and freight. Co. must accept the grant upon the terms and conditions imposed by the act. Rights of valid claimants by actual occupation and improvement preserved.

Publication section.

Assembly of the state of Iowa, not inconsistent with the provisions of this act and the act of Congress making the grant aforesaid.

SEC. 8. The said company accepting the grant of land under the provisions of this act shall take the same with the conditions imposed and the terms provided by this act, and in no event shall said company have any claim or recourse upon the state of Iowa by reason of the conditions imposed by this act.

SEC. 9. All persons who, at the time said grant was made, held valid claims by actual occupation and improvement upon any of the lands embraced in said grant, shall be protected in the same and entitled to purchase and enter the same upon the terms and conditions provided in sections 1808 and 1809, chapter 55, of the Revision of 1860.

SEC. 10. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Daily State Register*, a newspaper published in Des Moines, and the *Sioux City Journal*, a newspaper published in Sioux City, said publication to be without expense to the State.

Approved April 3d, 1866.

I hereby certify that the foregoing act was published in *The Daily State Register* April 22d, 1866, and in *The Sioux City Journal* April —th, 1866.

JAMES WRIGHT, *Secretary of State*.

CHAPTER 144.

AN ACT to accept the grant of land to the State of Iowa, made by Act of Congress of May 12, 1864, and to carry out the provisions of said act, entitled "An Act for a grant of land to the State of Iowa, in alternate sections, to aid in the construction of a railroad in said State."

Grant of lands under Act of Congress, approved July 12, 1864.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the lands, rights, powers, duties, and trusts conferred upon the state of Iowa by an act of Congress, approved July 12th, 1864, entitled "An Act for a grant of land to the state of Iowa, in alternate sections, to aid in the construction of a railroad in said state," are hereby accepted by said state, upon the terms, conditions, and restrictions contained in said act of Congress.

Lands patented to State to be held in trust for railroad companies.

SEC. 2. Whenever any lands shall be patented to the state of Iowa, in accordance with the provisions of said act of Congress, said lands shall be held by state in trust for the benefit of the railroad company entitled to the same by virtue of said act of Congress, and to be deeded to said

railroad company as shall be ordered by the legislature of the state of Iowa, at its next regular session, or at any session thereafter.

SEC. 3. This act being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Homestead, newspapers published at Des Moines, Iowa. Publication clause.

Approved April 20th, 1866.

I hereby certify that the foregoing act was published in *The Iowa State Register* on the 2d day of May, 1866, and in *The Iowa Homestead* on the 10th day of May, 1866.

JAMES WRIGHT, *Secretary of State.*

CHAPTER 13.

ACTS OF THE TWELFTH GENERAL ASSEMBLY, APPROVED FEBRUARY 11, 1868.

AN ACT Providing for and Requiring the early Construction of the Chicago, Rock Island and Pacific Railroad from Davenport to Council Bluffs, Iowa, upon certain Conditions therein named.

WHEREAS, The State of Iowa, by an act passed and approved on the 14th day of July, A. D., 1856, granted to the Mississippi and Missouri Railroad Company (a corporation then in existence under the laws of this State), certain lands in said act designated, to aid in building a railroad from Davenport to Council Bluffs; and,

WHEREAS, Subsequently, to-wit: on the 26th day of May, A. D., 1866, another corporation was formed, called the Chicago, Rock Island and Pacific Railroad Company in Iowa, to purchase (in part) and build a railroad between the same points, and along or near the line of the said Mississippi & Missouri Railroad; and,

WHEREAS, The said Mississippi & Missouri Railroad Company became insolvent, and the said Chicago, Rock Island & Pacific Railroad Company became the purchaser, at a judicial sale, of all the rights of the said Mississippi & Missouri Railroad Company; and,

WHEREAS, The said Chicago, Rock Island & Pacific Railroad corporation subsequently, to-wit: on the 20th day of August, A. D., 1866, consolidated its stock and corporate rights with that of the Chicago & Rock Island Railroad Company, a corporation existing by virtue of the laws of the State of Illinois, with a stipulation and agreement between the said consolidated companies that the whole line

would adopt the corporate name of the Chicago, Rock Island & Pacific Railroad Company; and,

WHEREAS, The said consolidated company has completed the said line of road as far as the city of Des Moines, and desire to complete the same to the Missonri river as rapidly as possible, and for this purpose desire the use of said lands so granted to aid in the completion of the same; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the consolidation of the Chicago & Rock Island Railroad Company, a corporation created by the laws of the State of Illinois, with the Chicago, Rock Island & Pacific Railroad Company of this State, under the name of the last named corporation, be and the same is hereby recognized for the purposes named in their articles of consolidation as recorded in this State.

SEC. 2. The said consolidated company is hereby required to construct, complete and operate its railroad from the city of Des Moines to a point at or near Council Bluffs, on the Missouri river, as required by the articles of incorporation of the said Chicago, Rock Island and Pacific Railroad Company, in this state, so as to enable it to connect its line of road with the Union Pacific railroad, at as early a period as practicable, and within two years from the passage of this act, and to apply the lands heretofore granted by the General Assembly to the Mississippi and Missouri Railroad Company to the building and completion of said line of railroad, for which purpose the state of Iowa hereby grants unto the said consolidated railroad company, all right or interest the state may have in said land: *provided*, said railroad company, accepting the provisions of this act, shall at all times be subject to such rules, regulations and rates of tariff for transportation of freight and passengers, as may from time to time be enacted, and provided for by the General Assembly of the state of Iowa, and further subject to the conditions, limitations, restrictions and provisions contained in this act and in the acts of Congress granting the same to the state, and extending the time for the completion of said road: *provided*, said consolidated railroad company shall also apply to such construction, completion and the equipment thereof, all the proceeds of forty-nine thousand shares of said capital stock, issued and sold by said consolidated company, or for it, by or under the direction of its executive committee, or the agents thereof, since the 13th day of September last, or so much thereof as may be necessary for that purpose; and the issuing and sale of said shares of the capital stock of said consolidated company as full paid shares, and sale of the same for less than the sum of one hundred dollars per share, by its officers, are hereby confirmed and declared valid, and the same are and shall be deemed and taken to be full-paid shares of said consolidated company, issued and sold for the purpose of completing said line of road from Des Moines to Council

Grant of the
land and con-
ditions an-
nexed.

Bluffs, and not liable to any calls or assessments: *and provided further*, that the board of directors of said consolidated company shall postpone the annual meeting of the stockholders for the election of directors thereof, until the first Wednesday of June, A. D., 1869; and that said board of directors shall make and file with the Secretary of this state, on or before the first days of July and January until said road is completed, a report in writing verified by the president or engineer, showing the progress of the work, the portions of the road finished, how much under contract, and the amount expended thereon: *and provided, further*, the said consolidated railroad company shall signify their acceptance of the provisions of this act, by filing in the office of the Secretary of State of this state, a written acceptance thereof by the president and secretary of said company, within ninety days from the passage of this act.

SEC. 3. In case said consolidated company shall neglect to comply with any of the requirements of this act, it shall forfeit to this state all its franchises and corporate rights acquired by or under the laws of this state; and all lands in such case which have been granted to aid in the construction of said road, or any part thereof, by this state or the United States, held by said consolidated company, or by any person or persons by, through, or under them, shall be forfeited, and shall revert to this state, any conveyance or incumbrance by said company to the contrary notwithstanding.

Forfeiture of its franchises and corporate rights, and lands forfeit'd and to revert to the state if this act is not complied with.

SEC. 4. Any person who, at the date of the filing in the proper department at Washington of the maps showing the location of the route or line of the Mississippi and Missouri railroad, in compliance with the requirements of section six, chapter one of the acts of the extra session of the Fifth General Assembly, was in the actual occupation, and had made improvements on any of said lands, and has remained in the continuous occupation of the same to the date of the taking effect of this act, and the grantees of any person having such occupancy with improvements when such grantee and his grantor have been in such continuous occupation, shall have the right to purchase one hundred and sixty acres of the land thus occupied and improved upon the terms and conditions hereinafter provided.

Actual settlers protect'd and to have the right to purchase one hundred and sixty acres of land.

SEC. 5. Any person wishing to avail himself of the preceding section shall, within four months from the taking effect of this act, file his application for such purchase in the county court of the county in which such lands may be situated, with the proofs in writing, showing his right to make such purchase under the provisions of the preceding section, and showing that he has never directly or indirectly received any of the benefits secured to actual settlers, on any lands embraced in said grant, either by this act or by the provisions of section ten, eleven and twelve, of an act in the preceding section mentioned; a copy of which appli-

Provides a form and mode of application for such persons as described in section 4.

cation and proofs shall be personally served upon the secretary of said company. If such proofs shall establish the right of the applicant to make such purchase, and that he has not, either directly or indirectly, purchased any other lands embraced in said grant under the provisions of this act or of the act above mentioned, the court shall give him a certificate setting forth such facts, a copy of which shall be personally served upon the secretary of said company. The applicant shall, within ninety days after the execution of such certificate, pay to the treasurer of state, for the use of said company, one dollar and twenty-five cents per acre for the lands described in the certificate, for which the treasurer shall execute duplicate receipts, one of which shall be indorsed on said certificate, and the other shall be delivered to the secretary of said company. Either party shall have the right to appeal from the decision of the county court to the district court, in the same manner as appeals are taken from the judgments of justices of the peace, within ninety days after the decision of the county court; and the same shall be tried in the district court as a cause triable by the first method of trying equity causes, the applicant being the plaintiff, and the company the defendant; and the court, in its final decree, shall make such order touching the title and the disposition of the moneys deposited with the state treasurer as the law and the facts require. When no appeal is taken in the time above described, the title shall vest in the applicant, and the moneys so paid to the treasurer of state shall be held by him and paid to said company, when it shall have been vested with a complete title to said lands under this act.

Rights of
third parties
to the lands
reserved.

SEC. 6. That nothing contained in this act shall be so construed as to *effect* [affect] any rights heretofore acquired by third parties to any lands claimed under said grant; and the provisions of an act of the General Assembly of Iowa, entitled "An Act to quiet the title to certain lands sold by the State of Iowa, to individuals, as part of the Des Moines river grant," approved April 2, 1866, are hereby ratified and confirmed; *Provided*, That said consolidated railroad company shall relinquish to the county of Pottawattamie all right or claim which it now has or may hereafter acquire to any bonds or agreements to take stock or indebtedness heretofore voted by the county of Pottawattamie to or in aid of the construction of the Mississippi & Missouri railroad, so far as said consolidated railroad company is concerned, all acts, votes, decrees or agreements on the part of Pottawattamie county to issue bonds to the Mississippi & Missouri Railroad Company, are hereby declared null and void.

Publication
clause.

SEC. 7. This act, being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Daily State Reg-

ister, and the Iowa Evening Statesman, newspapers published at Des Moines, Iowa.

Approved, February 11, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman* February 12, 1868, and in the *Daily State Register* February 13, 1868, and that it was republished with some verbal corrections in *The Iowa Evening Statesman* February 26, 1868, and in the *Daily State Register* February 27, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 16.

LAND-GRANT TO M'GREGOR WESTERN RAILWAY COMPANY RESUMED.

AN ACT to Resume all the Lands and Rights conferred upon the McGregor Western Railroad Company, by or under an Act of Congress approved May 12, A. D., 1864.

WHEREAS, By an act of Congress approved May 12th, A. D., 1864, entitled "An act for a grant of lands to the state of Iowa, in alternate sections, to aid in the construction of a railroad in said state," certain lands were granted to the state of Iowa for the use and benefit of the McGregor Western Railroad Company, for the purpose of aiding in the construction of a railroad from a point at or near the foot of Main street, South McGregor, in said state, in a westerly direction, by the most practicable route, on or near the forty third parallel of north latitude, until it shall intersect the proposed railroad running from Sioux City to the Minnesota state line, in the county of O'Brien, in said state of Iowa, which said grant was made to and accepted by the state of Iowa, upon the conditions, restrictions, and qualifications therein named; and

WHEREAS, Said act of Congress farther provides that in the event of the failure of said McGregor Western Railroad Company to build twenty miles of said road during each and every year from the date of its acceptance of said grant, then the state may resume said grant, and so dispose of the same as to secure the completion of a road on said line; and

WHEREAS, Said McGregor Western Railroad Company has wholly failed to build said railroad as therein required, and to perform the conditions of said grant, and has forfeited all right to the benefits of said grant; now, therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all lands and all rights to said lands, granted or intended to be granted to the McGregor

Resumes
grant of lands
heretofore
made to Mc-
Gregor &
Western Rail-
road Comp'y.

REPORT OF RAILROAD COMMISSIONERS.

Western Railroad Company by said act, be and the same are hereby absolutely and entirely resumed by the state of Iowa, and that the same be and are as fully and absolutely vested in said state as if the same had never been granted to said railroad company.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Statesman newspapers published at Des Moines, Iowa.

Approved February 27, 1868.

I hereby certify that the foregoing act was published in *The Iowa Statesman* February 28, 1868, and in *The State Register* February 29, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 26.

DUBUQUE AND SIOUX CITY LAND—GRANT.

AN ACT Resuming certain Rights conferred upon the Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company, by an Act approved July 14, 1856, and Acts amendatory thereof, and to Repeal certain Laws in relation thereto.

WHEREAS, By an act of Congress, approved May 15, 1856, there was granted to the State of Iowa, certain land to aid in the construction of certain railroads in said state, upon certain terms, conditions and restrictions under which said lands might be disposed of; and

WHEREAS, The General Assembly of the State of Iowa, by an act approved July 14, 1856, accepted said grant of lands upon the terms, conditions and restrictions contained in said act of Congress, and transferred and granted to the Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company that portion of said lands granted by said act of Congress, to aid in the construction of a railroad from the City of Dubuque to a point on the Missouri river, at or near Sioux City, with a branch from the mouth of the Tete Des Morts, to the nearest point on said road, in consideration on the part of said company that it would complete and equip within the time therein specified; and

WHEREAS, Said Company having failed to complete and equip said road, as required in said act, obtained by an act of the General Assembly of Iowa, approved April 7, 1862, an extension of time for the completion of said road in further consideration of the release of certain lands in said last mentioned act described; and

WHEREAS, The said Dubuque and Pacific (now Dubuque

and Sioux City) Railroad Company, has failed and refused to execute the said releases; and has failed to complete and equip the number of miles of their said road as by said acts of transfer and extension they were required to have completed and equipped at this time; thereby, at the option of the State, annulling all their right and title to the lands so transferred to said company by said act of July 14, 1856, excepting only one hundred and twenty sections of said land for each twenty miles of said road, now completed and equipped, whereby the state has the right to resume all the right, title, and interest in and to the remainder and residue of the land originally granted to said company; and

WHEREAS, The good faith of the State, in carrying into execution the trust conferred upon her by said act of Congress, requires that the remaining land and all title to the same should be resumed, to the end that the road, to aid which the same was granted, may be speedily completed: now therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the right, title, or interest in and to the land heretofore granted, or intended to be granted, to the Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company, by an act approved July 14, 1856, entitled "An act to accept the grant and carry into execution the trust conferred upon the State of Iowa by an act of Congress, entitled 'An act making a grant of land to the State of Iowa, in alternate sections, to aid in the construction of certain railroads in said State, approved May 15, 1856,'" and acts amendatory and supplementary of the same, be and the same are hereby absolutely and entirely resumed by the State. *Provided, however*, that nothing in this act contained shall be construed to affect or in any manner impair the title of said company to the one hundred and twenty sections of said land for each and every twenty miles of their road which is now completed and equipped.

Resuming
grant of lands
heretofore
made to Du-
buque & Sioux
City Railroad
Company.

SEC. 2. The fifth section of said act, approved July 14, 1856, and all other acts and parts of acts inconsistent with this act, are hereby repealed.

SEC. 3. This act, being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register, published at Des Moines, and The Iowa Northwest, published at Fort Dodge, Iowa.

Approved, March 10, 1868.

I hereby certify that the foregoing was published in the *Daily State Register* March 12, 1868, and in *The Iowa North-West* March 18, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 30.

FOR SETTLEMENT OF CLAIMS CONNECTED WITH CROTON
AND PLYMOUTH DAMS, DES MOINES RIVER.

AN ACT supplemental to Chapter 22 of the Laws of the Eleventh General Assembly, providing for the Settlement of Contracts and Claims growing out of the Des Moines River Improvement.

Appropriation
for certain
claims

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That there is hereby appropriated out of any moneys in the hands of the Treasurer of State arising from the sales of the lands mentioned in section four, chapter 108 of the laws of the Tenth General Assembly, the sum of twenty-six thousand three hundred and nineteen dollars and thirty cents, for the payment of the following claims, to-wit: Wells & Co., for repairs on the Croton dam, in the fall of 1861, the sum of fifteen hundred dollars; Gray & Co., for repairs upon said dam, in the years 1862 and 1863, the sum of two thousand dollars; Wells & Co., for repairs upon said dam, in the year 1866, the sum of twenty eight hundred and sixteen dollars; Hogsett & Chidister, for repairs on said dam in the year 1866, one hundred and seventy-four dollars and twenty-five cents; and to Wells & Co., the further sum of eight thousand five hundred and nine and 75-100 dollars in consideration and for the purpose of rebuilding said dam at Croton, and for the releases as hereinafter stipulated; and to O. H. P. Scott for the cancellation and surrender of the original contract, of the State of Iowa, made through H. W. Sample, as President of the Board of Public Works, with John McCune and Charles F. McCune, dated 5th of March, 1849, for the construction of a lock and dam at Plymouth, together with all the supplemental contracts respecting said lock and dam, (which original and supplemental contracts are now held by said Scott as assignee,) and also for the surrender of all rights to him (Scott) accruing as assignee of the contract of the State of Iowa, made to Jonas Houghton for the lease of water-power for twelve run of stone at Plymouth, and for the releases hereinafter provided, and for the building of the dam at Plymouth, as hereinafter stipulated, the sum of eleven thousand dollars; and to the estate of E. Mayne the sum of one hundred and sixteen and 80-100 dollars; to Ed. Johns[t]on the sum of ninety-one dollars and fifty cents; to J. E. Jewi[e]tt, ninety dollars; and to Sample & Kenley twenty dollars; with interest from March 28th, 1864, on each of the four last mentioned sums, the same having been allowed to said parties respectively by section 9, chapter 108, acts of the Tenth General Assembly, and the Auditor of State is hereby required to draw warrants therefor, upon the written application of the said parties or their

assignees, which warrants shall be payable out of the moneys mentioned in section one, chapter 22, of the laws of the Eleventh General Assembly, and shall draw interest at the rate of seven per cent. per annum. 1886, chapt. 22.

SEC. 2. The warrants issued under the provisions of this act shall be receivable in payment for lands sold under the provisions of the various acts relating to the sale of lands mentioned in section one of this act.

SEC. 3. Before the said parties mentioned in section one of this act shall be entitled to receive any of the warrants hereinbefore provided for, they shall surrender to the State of Iowa, all leases held by them, of every kind and description, and shall release the State of Iowa and the Des Moines Valley Railroad Company from all present and future liabilities growing out of or incident to any of the matters, by lease or otherwise, pertaining to the Croton dam. And before said O. H. P. Scott shall be entitled to receive the warrants coming to him as hereinbefore provided, he shall surrender to the State of Iowa, and release the State of Iowa and the Des Moines Valley Railroad Company from all liability upon, the original contract of the State of Iowa, and all supplemental contracts for the building a lock and dam at Plymouth, and shall also surrender to the State of Iowa all rights arising thereunder, and release the State and the Des Moines Valley Railroad Company from all past, present, and future liability upon or on account of the contract or lease of water power originally made by the State to Jonas Houghton for twelve run of stone at Plymouth, and from all liability present and future growing out of or connected with said dam and water-power at Plymouth, and shall also file in the Register's office satisfactory evidence of the assignments of the same to him, and shall complete the dam at Plymouth at his own cost and expense, within five years from the passage of this act.

SEC. 4. Upon the execution of the releases provided for in section three of this act to the state of Iowa, and the Des Moines Valley Railroad Company, and upon filing satisfactory evidence of such releases in the Register's office of the state of Iowa, the Governor shall upon the written request of the said railroad company execute a conveyance, in the name of the state of Iowa, to said Wells and Company, without warranty, of the lock and dam at Croton, and of the lands appurtenant on either side of the river, and the water-power thereto belonging. And when said O. H. P. Scott shall surrender to the state of Iowa the original and supplemental contracts aforesaid for the construction of a lock and dam at Plymouth, and shall discharge the state and the Des Moines Valley Railroad Company from all liability arising thereunder, and when he shall discharge the state and said railroad company from all past and future liability upon the lease of water-power at Plymouth aforesaid, and from all past and future liability growing out of

or connected with said lock, dam, water-power, or leases, and shall file satisfactory evidence of such releases and discharge and surrender in the Register's office of said state, the Governor shall upon the certificate of the Register of the State Land Office of the completion of said dam execute a conveyance, without warranty, in the name of the state of Iowa, to said O. H. P. Scott, of the lock and dam at Plymouth, and of the lands appurtenant on either side of the river, bought by the state of Iowa, for the use of mill-yards, being about eight acres in all, with the exclusive right to the said Scott, to use the water power created by the construction of such dam, and any other privileges connected therewith; and the state of Iowa is hereby released from all liability to keep said dam in repair.

SEC. 5. Whereas all liabilities past, present and future, of every kind and description growing out of or connected with the water-leases or water power and with building of the locks and dams at Keosauqua, Bentonsport, and Bonaparte, have heretofore been adjusted and settled, and the state of Iowa and the said railroad company have been released therefrom; now, therefore, this act is intended to be, and is a full, complete and final settlement of all claims and liabilities, present and future, against the state of Iowa and said railroad company, growing out of or connected with the water-leases and the building the locks and dams at Plymouth and Croton.

SEC. 6. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Statesman, newspapers published at Des Moines, Iowa.

Approved March 18, 1868.

I hereby certify that the foregoing act was published in the *Daily State Register* March 21, 1868, and in *The Iowa Evening Statesman* March 23, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 48.

LOCAL TAX TO AID RAILROADS.

MARCH 27. AN ACT to enable Townships and Incorporated Towns and Cities to aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That it shall be lawful for any township, incorporated city or town in this state, through which any railway has been or hereafter may be located, or to which it may be contiguous, to aid in the construction thereof, as hereinafter provided.

SEC. 2. Whenever a petition shall be presented to the council or trustees of any incorporated city or town, or any township, signed by one-third of the resident tax-payers of such township, city or town, asking the question of aiding in the construction of any railway to be submitted to the voters thereof, it shall be the duty of the trustees or council, or boards of trustees, to immediately give notice of a special election, such notice to be given in the manner of notices of general elections, which notices shall specify the rate of tax to be raised, at which election the question of "taxation" or "no taxation" shall be submitted; and if a majority of the votes polled be "for taxation," then in that case the township trustees and councils, or trustees of cities and towns, shall at once determine the *per centum* of the same, and cause their respective clerks or recorders to prepare and certify to the clerk of the board of supervisors, as soon as practicable, lists of the same, which shall be an equal percentage on the taxable property in such township, city or town, but said rate shall not exceed five per cent. upon the assessed value of the property therein.

SEC. 3. That so soon as such tax-lists are prepared, the tax herein provided for shall be due and collectible in the same manner as the county tax is collected; and it shall be the duty of the treasurer of the county to proceed by himself or deputy to collect the same, and to pay it into the treasury of such county; and the same shall be paid out by such treasurer upon the order of the president or managing director of the railroad company, whose road such tax is voted to aid; which order shall be accompanied by estimates of the engineer in charge of the work on such road, showing that an equal amount has been expended for the construction of such work within such county; and it is hereby provided that the tax so raised by any township, city or town shall be only expended to aid in the construction of such road within such township, or the one contiguous thereto, as near as practicable: *provided*, that any tax-payer producing to the county treasurer, prior to the collection of the tax, a voucher of the proper officer of the railroad company, showing that his tax has been paid to the satisfaction of the company, shall, on filing the same with the county treasurer, be discharged from the tax.

How tax may
be collected.

SEC. 4. All acts or parts of acts conflicting with the provisions of this act are hereby repealed.

SEC. 5. This act being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Evening Statesman, newspapers published in Des Moines, Iowa.

REPORT OF RAILROAD COMMISSIONERS.

This bill having remained with the Governor three days (Sunday excepted), the General Assembly being in session, has become a law this 27th day of March, A. D., 1868.

ED WRIGHT, *Secretary of State.*

I hereby certify that the foregoing act was published in the *Daily State Register* March 29, 1868, and in the *Iowa Evening Statesman* March 30, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 57.

DES MOINES VALLEY RAILROAD AND LANDS.

MARCH 31. AN ACT Prescribing the Terms and Conditions on which the State will Relinquish and Convey to the Des Moines Valley Railroad Company certain Rights and Privileges in respect to the Resumption of Lands heretofore granted to said Company.

WHEREAS, By act of Congress approved August 8, 1846, there was granted to the then Territory of Iowa, certain lands to aid in the improvement of the Des Moines river, in said Territory; which grant the state of Iowa, by joint resolution of the General Assembly, approved January 9, 1847, accepted for the purposes therein specified; and,

WHEREAS, The General Assembly of this state, by an act approved March 22, 1858, granted such portion of said lands as had not been previously disposed of, to the Keokuk, Fort Des Moines and Minnesota Railroad Company, to aid in the construction of a railroad from the city of Keokuk up and along the valley of the Des Moines river by the way of the city of Des Moines to the northern line of the state, in the direction of the southern bend of the Minnesota or St. Peter's river, and providing that said grant should become operative when the consent of Congress to the diversion of said lands should be obtained, or the title thereto vested in the state; and also imposing upon said company, in case of its acceptance of said grant, certain conditions and restrictions, among which it was provided that said company would complete seventy-five miles of said road within three years, and thirty-three miles each year thereafter for five years, and the whole line on or before the first day of December, 1868; and,

WHEREAS, Such consent of Congress to the diversion was given by an act approved July 12, 1862, and said company afterward accepted said grant; and,

WHEREAS, Said Keokuk, Fort Des Moines & Minnesota Railroad Company is now known as and called the Des Moines Valley Railroad Company; and,

WHEREAS, Said railroad [company] is in default in respect to the time of construction of said road, and in the performance of other conditions of said grant, whereby the state has the right to resume the whole or a part of said lands; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the reserved rights and interests of the state in respect to the resumption and disposal of said lands are hereby relinquished to and conferred upon said Des Moines Valley Railroad Company, in the manner and upon the performance of the conditions precedent by said company, as hereinafter set forth, and not otherwise, viz. :

Relinquishment to D. V. R. R. Co.

First—That it shall be the duty of the Register of the State Land Office, as soon as practicable, and before the first day of July, 1868, to set apart and reserve from the remaining river lands within the grant, and lying in place next north of township number ninety, and upon which there are no settlers claiming homestead rights, and exclusive, also, of the ten sections set apart and sold to S. H. Taft, one hundred thousand acres of said lands, which shall be especially held to secure the payment of the claims described in sections 1 and 2 of chapter 22 of the laws of the Eleventh General Assembly of Iowa, and also of such claims as have been or may be allowed by the present General Assembly.

Second—That if the said Des Moines Valley Railroad Company shall fail to pay in full and discharge all the claims in the preceding paragraph mentioned, by or before the first day of July next, then it shall be the duty of the Register of the State Land Office, and he is hereby required to proceed immediately to sell at his office in Des Moines, for cash, to the highest bidder, for not less than one dollar and fifty cents per acre, all the lands reserved by the preceding paragraph, or so much thereof as shall produce the amount of money remaining due and unpaid on such claim: *Provided*, That he shall first advertise the sale of such lands for not less than sixty days in four different newspapers published, one in Springvale, one in Fort Dodge, one in Des Moines, and one in Keokuk, Iowa; and, *Provided further*, That such lands shall be sold by him in quantities not less than forty acres, nor more than one hundred and sixty acres each, and that the warrants issued by the State Auditor on account of the claims aforesaid, shall be received as cash in payment of lands bought at such sale; and, *Provided further*, That said company shall have the right to pay said claims at any time before such sale of the lands.

Co. may pay claims.

Third—That upon such sale and payment of the purchase money, the register shall issue a certificate to the purchaser, showing the land purchased by him and the amount paid therefor; and upon the presentation thereof to the Governor he shall execute to the purchaser a deed in the name of the State of Iowa, without warranty, conveying the lands so purchased, which deed shall be effectual to pass all the

Register to certify.

Gov. to execute deeds.

Moneys for lands to be paid claimants—how.

1866, ch. 22.

Comp. to get balance.

Register of S. L. O. to select 100,000 acres for road above D. M. Lands and proceeds to be turned over when road is completed to Ft. Dodge, in 1870. 65 miles to be graded in 1868-'69.

Governor to deed lands to Company.

Exceptions.

Settlements with D. M. V. R. R. Co. and U. S. ratified.

right and title thereto now held by the state, or which may hereafter be acquired by the state from the United States; and all moneys, the proceeds of the sales of lands as aforesaid, shall be by the register paid into the state treasury for the use of the holders of the unpaid claims herein provided for; which shall be paid in the order specified in section 1 of chapter 22 of the laws of the 11th General Assembly, upon the production and surrender of the warrants therefor; and if there should be an amount insufficient to pay the same in full, then the same shall be paid *pro rata*; and if there shall remain a balance after paying the same in full, such balance shall be paid over to said railroad company.

Fourth—That the register of the state land office shall, as soon as practicable and prior to the first day of July next, select from the lands embraced in the said act of Congress, approved July 12, 1862, excluding the lands reserved and described in the first paragraph hereof, one hundred thousand acres of said land of average value as near as practicable, and embracing the ten sections sold to S. H. Taft; and the lands so selected, as well as the proceeds of any portion thereof now sold, shall be held and applied exclusively for the construction of said railroad above Des Moines as now provided by law, and shall be conveyed and patented to said railroad company, or to such person or persons as they shall direct, only upon the completion of said railroad into the town of Fort Dodge, situated on the east side of the Des Moines river, within the year 1870, which said company agrees to do; and the evidence of such completion shall be the running of trains into said town within the time specified, and none of said lands shall be patented until such completion, and the proceeds of any portion thereof sold under provisions of existing law shall be at the same time paid over to said railroad company. The said railroad company shall also have not less than sixty-five miles of said road from their present terminus graded during the present and the ensuing calendar year.

Fifth—That so soon as satisfactory evidence shall be furnished to the Governor that all the claims herein provided for have been settled and paid, or fully discharged, whether by the sale of the land, or by payments made by said railroad company, he shall execute and deliver to the Des Moines Valley Railroad Company, or to their assigns, a deed or deeds in the name of the State of Iowa, without warranty, for all the lands embraced in the said act of Congress, approved July 12, 1862, save and except the one hundred thousand acres hereinbefore reserved for the construction of said road above the city of Des Moines to Fort Dodge; and except also any lands embraced in said grant which may have been reserved by any act passed prior hereto by the State of Iowa for the protection or benefit of settlers or persons claiming homesteads thereon; and the settlement made and approved June 20, 1866, by the

Census Board of the State of Iowa with the Des Moines Valley Railroad Company, and the settlement with the United States therein referred to, are hereby ratified and confirmed.

SEC. 2. In case of non-compliance by said railroad company with the foregoing conditions by it to be performed, then, without further legislation, this act shall have the force and effect of an act of resumption, and all rights of said company in and to said lands, or any part thereof, heretofore or hereby granted to said company, and not at the time of such failure actually conveyed by the state to said company, shall be forfeited to and reverted in the State of Iowa, as full[y] as if the grant thereof had never been made by the state.

In case of non-compliance, Co. to forfeit land-grant.

SEC. 3. This act shall be accepted by the said railroad company, and evidenced by the signature of the president and secretary of said company, with the corporate seal thereof, within thirty days from the approval of this act, but the non-acceptance by the said Des Moines Valley Railroad Company of this act shall not prevent all the foregoing provisions thereof from having the same operation and effect as if the same had been accepted by said company. The company accepting the provisions of this act shall at all times be subject to such rules, regulations, and rates of tariff for transportation of freight and passengers as may from time to time be enacted by the General Assembly of the State of Iowa.

To be accepted in 30 days.

Restrictions on tariff.

SEC. 4. So much of section three of chapter one hundred and eight, of the laws of the Tenth General Assembly, and of other laws and provisions relating thereto, including section five of said chapter, as requires the lands hereinbefore referred to, or any part thereof, to be classified or graded by commissioners, and all other acts and parts of acts inconsistent with this act, are hereby repealed.

1864, ch. 108.

Law for grading lands by commissioners repealed.

SEC. 5. This act shall be in force and have effect from and after its publication in the State Register and Evening Statesman, papers published in Des Moines, Iowa.

Taking effect.

Approved March 31, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman* April 1, 1868, and in the *Daily State Register* April 2, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 58.

LANDS GRANTED TO THE M'GREGOR & SIOUX CITY RAILWAY COMPANY.

MARCH 31. **AN ACT** Making a Grant of Land to the McGregor & Sioux City Railway Company, or, in case of their failure to accept the same, to the Forty-Third Parallel Company, and to execute the trust conferred by Act of Congress entitled "An Act for a Grant of Land to the State of Iowa, in Alternate Sections, to aid in the construction of a Railroad in said State," approved May 12, 1864.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all the lands, rights, and privileges that are granted to the state of Iowa by an act of congress, approved May 12, 1864, for the purpose of aiding in the construction of a railroad from a point at or near the foot of Main street, South McGregor, in said state, in a westerly direction, by the most practicable route, at or near the forty-third parallel of north latitude, until it shall intersect the proposed railroad running from Sioux City to the Minnesota state line, in the county of O'Brien, in said state of Iowa, are hereby granted and conferred to and upon the McGregor & Sioux City Railway Company, a corporation organized under the laws of the state of Iowa: *provided,* said railroad company accepting the provisions of this act shall at all times be subject to such rules, regulations, and rates of tariff for the transportation of freight and passengers, as may from time to time be enacted and provided for by the General Assembly of the state of Iowa, and further subject to the conditions, limitations, restrictions, and provisions contained in this act, and in the acts of congress granting said lands to the state of Iowa.

SEC. 2. This grant is made upon the express condition that said railway company shall have constructed and in running order a line of railway as required by the provisions of the act of congress making said grant to the state, and of this act, upon the most practicable route, on or as near as practicable to the forty-third parallel of north latitude, running within one mile of New Hampton, in Chickasaw county, and running from thence by way of, and within one mile of, St. Charles City, Mason City, and Algona, until it shall intersect, in the county of O'Brien, in this state, the proposed railroad running from Sioux City to the Minnesota state line.

SEC. 3. This grant is conferred on the McGregor & Sioux City Railway Company on the further express conditions that in case said company shall fail to have its railway built and completed in good running order as far west as to Chickasaw, in range fourteen, in Chickasaw county by the first day of September, 1869; or in case said com

Land-grant
for R. R. from
McGregor to
O'Brien Co.
given to McG.
& S. C. Rail-
way Co.

Proviso: re-
strictions on
tariff, &c.

Conditions.

Route.

Points.

Terminus.

Further con-
ditions.

Road to
Chickasaw,
Sept. 1869.

pany shall fail to build and complete in good running order at least twenty miles in addition in each and every year thereafter, and the whole of said road by the first day of December, 1875; then, and in case of any such failure, or on failure to comply with any of the conditions of this act, the state of Iowa may at any time resume all rights conferred by this act, and resume all rights to the lands hereby granted, and which may remain undisposed of to said company on account of road actually built in compliance with the terms of this act; *provided*, that if in any one year more road shall be built than is required by this act, it shall be regarded and treated as road built in the next succeeding year or years.

20 miles a year.

Whole road in 1875.

State may resume.

Proviso.

SEC. 4. This railway shall be constructed upon the usual gauge of other first-class railroads in this state, and shall be constructed and finished in a style and of a quality equal to the average of other first-class western railroads.

Construction. Gauge.

SEC. 5. The said company shall be entitled to the benefit of the selections of lands already made under the grant to the state of Iowa, of lands to aid in the construction of a railroad from McGregor westward on or near the forty-third parallel, approved May 12th, 1864; and the line located under said grant shall be binding only so far as applicable to said selections.

Co. to have benefit of selections already made.

SEC. 6. It is hereby made the duty of the Governor when ten consecutive miles of railroad has been built in accordance with the provisions of this act, to certify that fact to the Secretary of the Interior, and so on for each consecutive ten miles thereof, as the same shall be completed, and whenever the said McGregor and Sioux City Railway Company shall have completed in good running order, according to the provisions of this act, its railway to a point within one mile of St. Charles City, in Floyd county, it shall be the duty of the Governor of this state to cause patents to be issued to said railway company for one hundred and fifty sections of said land, and when the said railway company shall in like manner have completed its railway to the east line of range twenty-two, in Cerro Gordo county, then the said Governor shall cause patents to be issued to said railway company for one hundred and fifty sections of land; and when the said railway company shall in like manner have completed its railway to a point within one mile of Algona, in Kossuth county, then the Governor shall cause patents to be issued to said company for one hundred and fifty sections more of said lands; and when the said railway company shall in like manner have completed its railway to the Little Sioux river, then the Governor shall cause patents to be issued to said company for all the balance of the lands granted for that purpose; *provided*, that the said railway company shall not convey or encumber any of said lands prior to the time it shall be entitled to patents therefor, as provided in this act; and

Duty of Governor.

Certify building of road.

Patents to issue.

Same.

Same.

Proviso: Co. not to encumber lands before issue of patents.

this act shall not be so construed as to grant to said railway company, or any person or persons whomsoever, any of said lands for any railroad heretofore built.

SEC. 7. All lands embraced in said grant which were entered prior to January 1, 1866, under the homestead laws of the United States, shall be patented by the Governor of this state to the parties by whom the same were so entered, or to their heirs or grantees, upon the payment by them into the state treasury, within two years from the passage of this act, of the price of such lands as homesteads under the laws of the United States; and the money so paid for such lands shall be held for and paid over to said railway company when such lands would have been earned by said company by the extension of said road as required in this act.

SEC. 8. It is further expressly provided that if said McGregor & Sioux City Railway Company shall fail or refuse to accept of this grant upon the conditions hereby imposed, and in time and manner as herein required, the Forty-Third Parallel Railway Company may accept the grant within sixty days thereafter, and shall thereby become substituted to all the rights, and subject to all the conditions hereinbefore mentioned, to the same extent as if said Forty-Third Parallel Railway Company had been mentioned in this act in the place of the McGregor & Sioux City Railroad [way] Company, wherever the same occurs therein.

SEC. 9. The said McGregor & Sioux City Railway Company shall assent to, and accept the provisions of this act by a written instrument under the seal of such corporation, with the signatures of the proper officers, within sixty days after the passage of this act; which said acceptance shall be filed in the office of the Secretary of State, and be by him recorded in the book by him kept for the recording of articles of association. And, as a further condition of this grant, and at the time of the acceptance hereinbefore required, and as a part thereof, the said McGregor & Sioux City Railway Company shall procure and file with the Secretary of State, a full, absolute, legal, and effectual waiver, release, and surrender of all claim, right, or interest, or pretended claim, right, or interest of the McGregor Western Railroad[way] Company, its successors or assigns, in or to any of the lands granted to this state by act of Congress, approved May 12th, A. D., 1864, which claim, right, or interest arises out of or is on account of any railroad already constructed: *provided*, that if the Congress of the United States shall make any additional grant of land to the state of Iowa, to aid in the construction of a railroad from McGregor or any intermediate point, to a point in O'Brien county, and the said McGregor & Sioux City Railway Company, their successors or assigns, shall comply with all the provisions of this act, and shall construct their railroad to O'Brien county, in the manner and time as provided in this act, then

Settlers under homestead laws before 1866 may purchase lands.

If McG. & S. C. Co. do not accept, 43d Parallel Co. may.

McG. & S. C. R. Co. must accept in 30 days.

Further conditions.

Co. must obtain release of McG. W. Co.

Proviso: additional grant.

this release shall not operate to deprive said last named company, their successors or assigns, of land in said contemplated additional grant for any railroad constructed on said line between McGregor and O'Brien county.

SEC. 10. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Daily State Register and Iowa Evening Statesman.

Approved March 31, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman* April 2, 1868, and in *The Daily State Register* April 3, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 79.

PARTIES OPERATING RAILROADS LIABLE FOR INJURIES TO LIVE STOCK.

AN ACT to amend chapter 169 of the acts of the Ninth General Assembly in relation to the duties of railroad companies.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* All companies, lessees or corporations, hereafter running or operating any railroad within this state, shall be liable for injuring, destroying, or killing any line [live] stock, the same as railroad companies now are, and all the provisions of chapter 169 of the acts of the Ninth General Assembly, which apply to the putting in of cattle guards, the fencing of the road, the injuring, destroying, or killing of live stock, the neglect of agents and employes, shall be held to apply to such companies, lessees, or corporations, as though they were specially named therein, and parties suffering injuries from the running and operation of such roads by such parties, shall have all the remedies prescribed in said chapter as fully as they now have against the railroad company.

SEC. 2. This act, being deemed of immediate importance, shall go into effect from and after its publication in the Daily Iowa Register and Iowa Homestead, newspapers published at Des Moines, Iowa.

Approved April 3, 1868.

I hereby certify that the foregoing act was published in *The Daily State Register* April 8, 1868, and in *The Iowa Homestead* April 9, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 117.

RAILROADS MAY TAKE REAL ESTATE FOR DAMS AND RESERVOIRS.

AN ACT to enable railroad corporations to take and hold real estate for the purpose of constructing and maintaining dams and reservoirs to hold and accumulate water to supply engines, and for the purpose of laying down pipes to supply water for the use of engines used in operating such railroads.

SECTION. 1. *Be it enacted by the General Assembly of the State of Iowa*, That any railroad corporation owning or operating, or that may hereafter own or operate, any railroad within this state, may, at such points as may be deemed necessary by said corporation for water-stations, take and hold additional real estate for the purpose of erecting and constructing dams and thereby forming reservoirs to accumulate and hold water to supply the engines used in operating such railroad: *Provided*, That the dwelling-house, out-house, orchard, or garden of the proprietor of any real estate so taken shall not be overflowed or otherwise injuriously affected thereby. The commissioners who may assess the damage to the owner, as hereinafter provided, shall state in their report whether the dwelling-house, out-house, orchard, or garden of the proprietor of any real estate so taken will be overflowed, or otherwise injuriously affected, by the erection and maintaining of such dam. The land so taken shall at the option of the owner be set apart by such commissioners in a square or rectangular shape if the owner requests it, including all the overflowed land, but shall not deprive the owner of the land to [of] the access to and use in common with such company of the water in such stream on his own land.

SEC. 2. That any such railroad corporation may lay down pipes through any land adjoining the track of the railroad, and not to a greater distance than three-fourths of a mile from such track, (unless by consent of the owners of the land through which the pipes may pass beyond that distance,) and maintain and repair such pipes, and thereby conduct water for the supply of the engines of such railroad from any running stream; and such corporation shall without unnecessary delay, after laying down or repairing such pipes, cover the same so as to restore the surface of the land through which they may pass to its natural grade; and said corporation shall, as soon as practicable, replace any fence that it may be necessary to open in laying down or repairing such pipes; and the owner of the land through which the same may be laid shall have a right to use the land through which such pipes pass, in any manner not to interfere with such pipes: *Provided* also, That said pipes

R. R. corporations may take real estate for dams & reservoirs for use of road

Proviso: Dwelling-houses, &c., not to be overflowed or injured. Commissioners to make statement of overflow or injury.

Shape of land taken.

Owner to have access.

Co. may lay pipes through lands adjoining railroads to running streams.

Pipes to be covered.

Owner to have right to use land.

shall not be laid to any spring, nor be used so as to injuriously withdraw the water from any farm.

Proviso:
Pipes not to
go to spring,
&c.

SEC. 3. That in any case under this act, where the owner of any real estate shall refuse to grant the right to construct such dam and reservoir, or to lay down and maintain such pipes, as the case may be, the damage which such owner will sustain by reason of the erecting of such dam and reservoir, or by reason of the laying down and maintaining of such pipes, shall be assessed and paid in the manner provided for assessing damages in the act entitled "An act granting to railroad companies the right-of-way," contained in article 3 of Revision of 1860; and all the provisions of that act, in relation to the assessment and payment of damages and to the mode of giving notice to non-residents, and in other cases, shall be applicable to proceedings under this act, and either party shall have a right to appeal from the assessment of damages herein provided for in the manner provided in that act contained in said article 3, and with the same effect: *Provided*, That if the commissioners so assessing damages shall state in their report that the dwelling-house, out-house, orchard, or garden, of the proprietor of any real estate so taken, will be overflowed or otherwise injuriously affected by the erection and maintaining of such dam, then said dam shall not be erected until it shall have been otherwise determined on the trial of the said appeal in the district court; and the appeal above provided for shall carry with it the question whether the dwelling-house, out-house, orchard, or garden of the proprietor of any real estate so taken will be thus overflowed or otherwise injuriously affected, and such question, as well as the amount of damages, shall be tried in the district court on such appeal.

Assessment
of damages.

Rev. ch. 65,
art. 3.

Appeal.

Proviso:
where dwelling-house, &c.
is injured,
dam not to be
built till trial
in dist. court.

Question of
overflow or
injury, and
amt of dam-
ages, to be
tried on ap-
peal.

SEC. 4. This act shall apply as well to dams of the kind above mentioned already in existence, and to the heightening of the same, as to those hereafter to be erected: *Provided*, That the provisions of this act shall not operate to discontinue any suit brought for damages on account of any dam until the railroad company, for whose benefit the application is made, shall deposit with the clerk sufficient money to pay all costs, including reasonable attorneys' fees incurred by the owner of the land in bringing such suit.

Act applied
to existing
dams.
Proviso: not
to discontinue
suits for
damages till
comp'y make
deposit.

SEC. 5. This act shall take effect and be in force from and after the time it is published in the Daily State Register, and Iowa Homestead, newspapers published at Des Moines.

Taking effect.

Approved April 7, 1868.

I hereby certify that the foregoing act was published in *The Daily State Register* April 21, 1868, and in *The Iowa Homestead* May, 6, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 124.

THE DUBUQUE AND SIOUX CITY LAND GRANT.

APRIL 7. AN ACT to Legalize, Confirm, and Carry out a Contract between the Dubuque & Sioux City Railroad Company and the Iowa Falls & Sioux City Railroad Company, and to extend the time for completing said Railroad from Dubuque to Sioux City, to grant certain Lands to the Dubuque, Bellevue, and Sabula Railroad Company for the building of the Tete Des Morts Branch, and for other purposes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That a contract entered into between the Dubuque & Sioux City Railroad Company of the first part, and the Iowa Falls & Sioux City Railroad Company of the second part, transferring so much of the Dubuque & Sioux City Railroad as remains to be constructed, together with the franchises, right of way, depot grounds, and other appurtenances of said road to be completed, also transferring all right and title of the said Dubuque & Sioux City Railroad Company to so much of the lands granted by Congress to aid in the construction of said road as shall appertain to, or be legally applicable to the construction of the uncompleted part of the Dubuque & Sioux City Railroad as aforesaid, except as to the lands hereinafter granted to the Dubuque, Bellevue & Sabula Railroad Company, be and is hereby legalized and confirmed.

SEC. 2. That the *pro-rata* of six sections of land per mile, reserved by said contract to the Dubuque & Sioux City Railroad Company, and the *pro-rata* of six sections per mile, conveyed by said contract to said Iowa Falls & Sioux City Railroad Company, shall be adjusted between said companies as follows, to-wit: The land actually conveyed to third parties shall be set apart to said Dubuque & Sioux City Company, not exceeding six sections per mile for the road now built, and if over that number of acres of land have been conveyed, the excess over that amount shall be taken off of the west end of the last installment of the lands so conveyed; and in case less than that amount of lands have been conveyed as aforesaid, then a sufficient amount shall be taken to make up such *pro rata* from that portion of the land-grant next adjoining and immediately west, as near as practicable, to the lands last conveyed by said Dubuque & Sioux City Railroad Company.

SEC. 3. That a *pro-rata* of six sections per mile of said land-grant be and the same is hereby granted to and conferred upon the Dubuque, Bellevue & Sabula Railroad Company, to aid in the construction of said road, known as the Tete Des Morts branch, required to be built by the act of

Contract between D. & S. C. R. R. Co. and I. F. & S. C. R. R. Co., transferring rights, land-grant, &c., confirmed.

Exception: D., B. & S. R. R. Co.

Adjustment of amount of lands conveyed to third parties.

Grant to Dubuque, Bellevue & Sabula R. R. Co.

Congress granting said lands to the state of Iowa: *Provided*, that said company shall not encumber or dispose of said lands until the said branch road shall be completed and opened for business, and that said branch shall be completed within two years from the first day of January next. Said lands shall be of an average quality and value of so much of said lands granted by the United States as now remain undisposed of, and the Governor of Iowa shall select or cause to be selected, the land hereby granted to said Dubuque, Bellevue & Sabula Railroad Company, or cause the same to be reserved from lands outside of the six-mile limits of said grant, and upon completion of said branch, as above provided, he shall execute a patent for said lands to said company.

Proviso: not encumbered till complet'd Jan. 1, 1871.

Quality.

Governor to select.

SEC. 4. That so much of said land-grant as is applicable to the uncompleted portion of the road as aforesaid, west of Iowa Falls, excepting the lands hereby granted to said Dubuque, Bellevue & Sabula Railroad Company, is hereby granted to and conferred upon the said Iowa Falls & Sioux City Railroad Company, subject to the terms and conditions of the act of Congress granting the said lands, dated the fifteenth day of May, A. D., 1856, and the act amendatory thereto, and the act of Congress passed the present session; and also subject to the terms and conditions of this act as herein expressed, as follows, to-wit: The road shall be completed as a first class road from Iowa Falls on the route now surveyed, located, and partly graded, through Webster City and Fort Dodge, and the depot buildings shall be erected on the grounds heretofore donated by the people of said towns for that purpose, and shall be completed thence to Sioux City, which route shall be at all points within the limits of the said land-grant. The track of said company shall be laid with a good substantial rail, weighing not less than fifty-six pounds per lineal yard. The road shall be completed to Fort Dodge by the first day of July, 1869, the time now fixed by act of Congress; one-half of the balance within one year from that time, and the remainder before the first day of January, A. D., 1872; and said road, when any twenty miles shall be completed, shall be subject to the lease of the Illinois Central Railroad Company, transferred to the Iowa Falls & Sioux City by the Dubuque & Sioux City Railroad Company, and shall be operated as one continuous and unbroken through line of railroad from Dubuque to Sioux City.

Grant to I. F. & S. C. R. R. Co.

Conditions. Route;

To be within limits of grant. Road to be at Fort Dodge, July, 1869;

Completd before 1872. Lease to Ills. Central.

One through line.

SEC. 5. Said lands so granted as aforesaid, to the Iowa Falls & Sioux City Railroad Company, shall be patented by the Governor to said company as the same shall be earned by the building of said road, but no patent shall be issued by him for any portion of said lands until at least seventy-five miles of road shall be completed, and "no patent shall be made for any lands more than forty miles in advance of the point to which said road may be constructed from time

Provisions to regulate the issue of patents;

For lands within fifty miles of Sioux City:	to time," as provided by said act of Congress. No patent shall be made for any lands located within fifty miles of Sioux City, until said company shall have its entire road completed to Sioux City, except for such road as said company may cause to be built and operated from Sioux City eastward, and when said company shall have forty miles of road built and operated from Sioux City eastward, then this restriction shall cease, and such lands may be patented for any road built by said company; and no patent shall include lands situated in more than one county, and said patent shall be, by said company, recorded in the county where said lands lie, and a certified copy of the record of the same may be used as evidence with the same effect as the original. And in case any of said lands hereby granted are now, and were on the first day of January last, occupied by actual settlers residing thereon and improving the same, upon such settler making proof to the satisfaction of the Register of the State Land Office, of such settlement and improvement, he shall be entitled to purchase not exceeding one-quarter section of land of the state, at the rate of \$2.50 per acre, and when such land shall have been earned by the extension of said road, upon the payment to the said company of the said sum, the Governor shall execute a patent to such actual settler for said land.
For lands in more than one county.	
Settlers may purchase $\frac{1}{4}$ section.	
Right of resumption.	SEC. 6. The legislature shall have the power to resume the lands not earned at the time of such resumption, on default of said company to build said road to Fort Dodge by the first day of July, 1869, or any portion of the road within the time limited herein, or in case they shall be satisfied that said company is not pushing forward the work on said road with reasonable diligence, so as to warrant the belief that the whole line will be completed to Sioux City by the first day of January, 1872.
Acceptance within thirty days.	SEC. 7. The said Iowa Falls & Sioux City Railroad Company shall signify their acceptance of the terms and conditions of this act, by a written instrument, signed by the president of said company, to be filed with the Governor within thirty days after the passage of this act. The company accepting the provisions of this act shall, at all times, be subject to such rules, regulations, and rates of tariff for the transportation of freight and passengers as may from time to time be enacted by the General Assembly of the State of Iowa. If the said Iowa Falls & Sioux City Railroad Company shall fail or refuse to accept of this grant upon the conditions hereby imposed and in the time and manner as herein required, the census board of this state is hereby authorized, by proper writing, with the seal of the state affixed thereto, to confer the same upon such party or company as shall, in their judgment, be competent to carry the enterprise hereinbefore provided for in good faith, and which shall accept the grant by a proper written instrument duly executed and attested, and shall file the same in the
Co. to be subject to regulations, &c., by G. A.	
If I. F. & S. C. R. R. Co. refuse to accept, Census Board to confer grant.	
Acceptance.	

office of the secretary of this state, subject to all the sections of this act, and the same shall be applicable to such grantee, subject to all the terms and conditions of this act as fully as if named originally herein.

SEC. 8. Nothing in this act contained, shall be construed to affect in any way the titles, rights, or interests of persons or corporations not expressly named in this act. Rights, &c.,
not affected.
Taking effect.

SEC. 9. This act, being deemed of immediate importance, shall take effect from and after its publication in the Daily Iowa State Register and daily Evening Statesman, newspapers published in Des Moines, Iowa. Taking effect.

Approved April 7, 1868.

I hereby certify that the foregoing act was published in *The Daily State Register* April 22, 1868, and in *The Iowa Evening Statesman*, April 22, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 145.

RIGHT OF WAY FOR BRIDGES.

AN ACT Granting the Right of Way for the Construction of Bridges. APRIL 7.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That when any corporation organized under the laws of this state, or any individual, has obtained or shall hereafter obtain from the board of supervisors license for the construction of a toll-bridge across any of the rivers or streams of this state, such corporation or individual may take and appropriate so much private property in the line of such bridge as shall be necessary for a right of way therefor in such width as such corporation or individual may desire, not exceeding sixty feet. Parties constructing toll-bridges may take right of way 60 feet wide.

SEC. 2. Said right of way shall not only extend from one terminus of the bridge to the other, but continuously from and to the points of the roads or streets which said bridge is to accommodate and thus connect. Extent.

SEC. 3. If the owner of such property, over which said right of way extends, shall refuse to grant the same, the sheriff of the county shall, upon application of either party, appoint six disinterested freeholders of the county to assess the damage which the owner, or any person having an interest in or improvement on the property to be taken, will sustain by reason of the appropriation thereof; and all the provisions of section 1317 of the Revision of 1860 shall be held applicable to and govern the action and rights of all parties concerned in the proceeding the same as if it were Assessment of damages.
Rev. § 1317.

herein set out at length, except that the word "bridge" shall be read for and where the word "railroad" now occurs in said section.

Rev. §§ 1316,
1319 & 1320.

SEC. 4. Sections 1316, 1319, and 1320, of article 3 of chapter 55, of the Revision of 1860, shall also govern the method of proceeding in such cases so far as the same may be applicable.

Taking effect.

SEC. 5. This act, being deemed of immediate importance, shall take effect from and after its publication in the Daily State Register and Iowa Evening Statesman, newspapers published in Des Moines.

Approved April 7, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman* April 22, 1868, and in *The Daily State Register* April 23, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 172.

IN RELATION TO RAILROAD COMPANIES, LESSEES, ETC.

APRIL 8.

AN ACT to Amend an Act entitled, An Act in Relation to the Duties of Railroad Companies, approved April 8th, 1862.

Ch. 169, 1862,
extended to
lessees of rail-
roads, & com-
panies opera-
ting same.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the duties and liabilities imposed upon railroad companies, by chapter 169 of the laws of the Ninth General Assembly, shall apply equally to all lessees of any railroad company operating the same within this state, as fully as if such lessees were named therein.

Suits against
company, les-
sees, &c., may
commence in
any county
thro' which
road passes.
Sufficient ser-
vice.

SEC. 2. In all cases of suits against any railroad company, lessees, corporation, or individuals, operating any railroad, for damages claimed either to person or property, the same may be instituted in any county through which the road of said company passes, and service made upon any station or ticket-agent of said company or lessees, transacting business of said company or lessees, shall be deemed sufficient service upon the principal.

Taking effect.

SEC. 3. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in *The Iowa Evening Statesman*, newspaper published at Des Moines, and the *Daily Constitution*, newspaper published at Keokuk, Iowa.

Approved April 8, 1868.

I hereby certify that the foregoing act was published in *The Constitution* April 16, 1868, and in *The Iowa Evening Statesman* April 17, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 196.

TAXATION OF RAILROAD COMPANIES.

AN ACT to Repeal Section 16, of Chapter 173, Laws of Ninth General Assembly, regulating the Levy and Collection of Tax on Gross Receipts of Railroad Companies, and to Enact a Substitute therefor. APRIL 8.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 16, of chapter 173, of laws of Ninth General Assembly be and the same is hereby repealed, and the following substituted therefor: Section 16. Each railroad company in the state shall annually, on or before the 15th day of February, file in the office of the Treasurer of State a sworn statement setting forth: first, the gross receipts of their railroad without reduction of expenses for the year ending on the 31st day of December preceding; second, the number of miles of their railroad in each county on the 31st day of December preceding; which said statement shall be sworn to by the secretary and treasurer of such company and by the general superintendent of their railroad. And the Treasurer of State shall levy on said gross receipts a tax of one per centum, which the said railroad companies shall pay on or before the last day of February, after which time the said taxes shall become delinquent, and the same penalties and interest shall attach as on other taxes. After the said taxes become delinquent, the Treasurer of State shall proceed to collect the same, in the same manner and with the same rights and powers as a sheriff may on execution. One-half of said taxes, levied and collected as aforesaid, shall be equally apportioned by the Treasurer of State to the several counties through which the said roads respectively run, in proportion to the number of miles of main track of road in each county, and shall be paid over by him to the county treasurer of such county. If any railroad company shall fail to make the sworn statement required by this act, the Treasurer of State shall ascertain as near as may be the gross receipts of such delinquent company, and assess thereupon the said one per centum, and shall seize and levy upon the whole or any part of the property, rights, and franchises of such company, and, after giving ten days' public notice of the time and place of sale, shall proceed to sell the same at public auction, to satisfy the amount of said assessment, together with all costs and expenses incurred in making the assessment and sale. The Auditor of State shall draw a warrant upon the general revenue payable to the order of the Treasurer of State for the necessary expenses incurred by him in either the assessment or the collection of the taxes as required by this act. The tax herein provided for

Railroad Co. to file statement with treasurer before Feb. 15, 1883, of receipts for the year; and No. miles of road in each county; by whom sworn to.

1 per centum tax.

When delinquent, Treasurer to collect.

Apportionment to counties.

In case of failure to make statement, Treasurer to ascertain the gross receipts and make assessment.

Seizure and sale.

Aud. to draw warrant for Treasurer's expenses.

Taxes for road-bed, rolling-stock, &c. shall be in lieu of all taxes for any and all purposes on the road-bed, track, rolling stock, and necessary buildings for operating their road. But other property belonging to such company, whether personal or real, shall be taxed as property of individuals in the respective counties in which the same may lie.

Other taxes.

Taking effect. SEC. 2. This act, being deemed by the General Assembly of immediate importance, shall be in force from and after its publication in the Daily State Register and The Iowa Evening Statesman, newspapers published at Des Moines city, Iowa.

Approved April 8, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman*, April 28, 1868, and in the *Daily State Register*, April 29, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 10.

SWAMP AND INDEMNITY LANDS OF CERRO GORDO COUNTY.

FEBRUARY 9. AN ACT to Legalize the Devoting of the Swamp and Overflowed Lands, and Indemnity Lands obtained for Swamp and Overflowed Lands of Cerro Gordo County, Iowa, to the Construction of the McGregor and Sioux City Railway through said County.

Preamble. WHEREAS, The board of supervisors of Cerro Gordo county, did, on the 21st day of August, A. D., 1868, enter into a contract with the McGregor & Sioux City Railway Company, whereby said county did agree to devote and convey certain indemnity lands for swamp and overflowed lands, belonging to said county, to said McGregor & Sioux City Railway Company, in consideration of said company constructing, and putting in operation, a line of railway through said county, on certain terms and restrictions in said contract, particularly set forth; and,

WHEREAS, Said board of supervisors did submit said contract to the people of said county for ratification, at an election by them specially called for that purpose, at which election said contract was ratified by a large majority of the voters of said county, and said contract was by said county, and said McGregor & Sioux City Railway Company, carried into effect, according to the terms and conditions thereof; and,

WHEREAS, Doubts have arisen as to the authority of said board of supervisors to call said election; whereby the title to said lands is rendered doubtful, and less valuable than it would otherwise be; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa.* That the contract entered into by the board of supervisors of Cerro Gordo county, Iowa, with the McGregor & Sioux City Railway Company, giving, granting, and devoting indemnity lands for swamp and overflowed lands belonging to said county, to said McGregor & Sioux City Railway Company, in consideration of the construction by said company, its successors or assigns, [of] a line of railway through said county, according to all the terms, limitations, and restrictions set forth in said contract; also the election called and held in and by said county, by order of said board of supervisors to ratify said contract by the vote of the people of said county, and all acts, doings, proceedings, and conveyances, done, had, or made, under and by virtue of said contract, and the ratification thereof by the people, be and hereby are made legal, valid, and binding on all parties thereto, in all respects, and to all intents and purposes, and that the records, contracts, and other evidences are receivable in evidence in any court of law or chancery in this state or the United States, any illegality or informality in the making of said contract, calling or holding of said election, and submission of said contract to the people thereof for ratification, to the contrary notwithstanding; and any and all such illegalities or informalities are hereby legalized; and said contract and the proceeding thereunder, are hereby made valid and binding according to their true intent and meaning; *Provided*, That nothing in this act contained shall in any wise affect the legal or equitable rights of third persons, if any such there be, who may have acquired any right or interest in said lands before the same were granted, or attempted to be granted and ceded, to said McGregor & Sioux City Railroad[way] Company.

Grant of
swamp and
indemnity
lands of Cerro
Gordo county
legalized.

SEC 2. This act, being deemed by the General Assembly of immediate importance, shall take effect, and be in force, from and after its publication in the Weekly State Register, and Iowa Statesman, newspapers published in Des Moines, Iowa, without expense to the state.

Taking effect.

Approved, February 9, 1870.

I hereby certify that the foregoing act was published in the Weekly State Register, February 2, and in the Iowa Statesman February 12, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 73.

TETE DES MORTS BRANCH RAILROAD.

APRIL 7. AN ACT to carry out the provisions of an act of Congress, approved May 15, 1856, granting lands to Iowa to aid in the construction of railroads, and to secure the early completion of the Tete des Morts Branch of the Dubuque and Sioux City Railroad.

SECTION. 1. *Be it enacted by the General Assembly of the State of Iowa,* That the Dubuque, Bellevue & Sabula Railroad Company, having failed and refused to accept the terms and conditions of chapter 124, of the acts of the Twelfth General Assembly, relating to the construction of the Tete des Morts branch railroad, and the grant of land connected therewith; and said company not having proceeded in good faith to construct said branch road, and open the same for business, as required by said act; therefore, all the right, title, and interest in and to the land granted or intended to be granted to said Dubuque, Bellevue & Sabula Railroad Company, by any of the provisions of said chapter 124 of the acts of Twelfth General Assembly, be and the same is hereby absolutely and entirely resumed by the state: *Provided, however,* That nothing in this act shall be construed to prevent the said Dubuque, Bellevue & Sabula Railroad Company from claiming and recovering reasonable compensation for any work actually done by said company, on the line of said branch road, from any person or company to whom said land-grant may hereafter be transferred, and who may proceed to construct said branch road.

SEC. 2. The right of the Dubuque, Bellevue & Sabula Railroad Company to the land-grant conferred upon it by chapter 124, of the acts of the Twelfth General Assembly, having ceased and determined, there shall be and is hereby granted to, and conferred upon, the Dubuque, Bellevue & Mississippi Railway Company, to aid in the construction of the Tete des Morts branch road, required to be built by the act of Congress granting lands to Iowa to aid in the construction of railroads in said state, a *pro rata* of six sections per mile of said land-grant; *provided,* That said Dubuque, Bellevue & Mississippi Railway Company shall not encumber or dispose of said lands until the said branch road shall be completed and open for business; and that said branch shall be completed within two years from the first day of January, A. D., 1870. Said lands shall be of an average quality and value of the lands granted by Congress as aforesaid, to aid in the construction of railroads in Iowa; and the governor of Iowa shall select, or cause to be selected, the lands hereby granted to the Dubuque, Bellevue & Missis-

1868: ch. 124.

Grant to D., B.
and S. R. R.
Co. resumed.Proviso:
Compensat'n
for work
done.Grant con-
ferred on D.,
B. & M. Rail-
way Co.Road to be
completed
before '72.

issippi Railway Company, or cause the same to be reserved from lands outside of the six-mile limit of said grant, and upon completion of said branch road as above provided, he shall execute a patent for said lands to said Dubuque, Bellevue & Mississippi Railway Company.

SEC. 3. The Dubuque, Bellevue & Mississippi Railway Company is hereby required to signify its acceptance of the terms and conditions of this act by a written instrument, signed by the president of said company, and filed with the governor, within thirty days after the passage of this act; and said company accepting the provisions of this act shall at all times be subject to such rules, regulations, and rates of tariff, for the transportation of freight and passengers, as may from time to time be enacted by the General Assembly of the State of Iowa. If the said Dubuque, Bellevue & Mississippi Railway Company shall fail or refuse to accept this grant, upon the conditions herein imposed, and in the time and manner herein prescribed, the census board of this state is hereby required by proper writing, with the seal of the state affixed thereto, to confer the same upon such party or company as shall, in their judgment, be competent to carry into effect, in good faith, the enterprise hereinbefore provided for, which shall accept the grant, by a proper written instrument, duly executed and attested, and shall file the same in the office of the Secretary of this state, subject to all the limitations and provisions of this act, and the same shall be applicable to such grantee, subject to all the terms and conditions of this act, as fully as if named originally herein.

Governor to select lands, or cause them to be reserved. Patent.

Co. to accept within 30 days: to be subject to rules, regulations, enacted by G. A.

If Co. does not accept, Census Board to grant.

Grantee to file acceptance with Sec. of State.

SEC. 4. This act being deemed of immediate importance, shall take effect from and after its publication in the Daily State Register and Iowa Evening Statesman, newspapers published in Des Moines.

Approved, April 7th, 1870.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register*, April 10, and in the *Daily Des Moines Statesman*, April 13, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 91.

RIGHT-OF-WAY OVER ABANDONED RAILROAD LINES.

APRIL 12. AN ACT to Facilitate the Acquisition of the Right-of-Way over the Line of Abandoned Railways, and to Facilitate the Construction of the same.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That in any case where a railroad constructed in whole or in part, by a corporation or other person, under the laws of this state, has ceased to be operated or used for more than ten years, or in any case where the construction of a railroad has been commenced by any corporation or person, within this state, and work on the same has ceased for more than ten years, and such railroad still remains unfinished, through the negligence of the corporation or person who undertook to construct the same, it shall be deemed and taken that the corporation or person thus in default has abandoned and surrendered all right and privilege to control over so much of the line of their road as remains unused or unfinished as aforesaid.

SEC. 2. In every case of abandonment of the work of operating or constructing a railroad within this state, as provided in the preceding section, it shall be lawful for any other corporation or person to enter upon such abandoned work, or any part thereof, and to acquire the right-of-way over the same and the right to any unfinished work or grading found thereon and the title thereto, by proceeding in the manner provided by law for taking private property for works of internal improvement, conforming in all particulars as near as may be to the provisions of chapter fifty-five of the revised laws of Iowa: *Provided,* That parties who have previously received compensation in any form for the right-of-way on the line of such abandoned road-bed, the consideration for which has not been refunded to them, shall not be permitted to recover the second time, but the value of such road-bed and right-of-way, excluding the work done thereon, when taken for a new company, shall be assessed to the former company or its legal representative.

SEC. 3. This act, being deemed by the general assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Statesman, newspapers published at Des Moines, Iowa.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register* and *The Daily Des Moines Statesman*, April 13th, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 102.

LOCAL TAX TO AID RAILROADS.

AN ACT to Enable Townships, Incorporated Towns, and Cities APRIL 12
to Aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be lawful for any township, incorporated town, or city, to aid in the construction of any projected railroad in this state, as hereinafter provided. Townships, etc., may aid in building railroads.

SEC. 2. Whenever a petition shall be presented to the council or trustees of any incorporated town or city, or trustees of any township, signed by one-third of the resident tax payers of such township, city, or town, asking the question of aiding in the construction of any railroad to be submitted to the voters thereof, it shall be the duty of the trustees, or council, or board of trustees, to immediately give notice of a special election, by publication in some newspaper published in the county, if any be published therein, and also by posting said notice in five public places in each township, city, or town, at least twenty days before said election, which notice shall specify the time and place of holding said election, the line of road proposed to be aided, the rate per centum of tax to be raised, and the township or townships, incorporated town, or city, in which such tax shall be expended; at which election the question of "taxation" or "no taxation" shall be submitted, and if a majority of the votes polled be "for taxation," then, in that case, the township clerk, recorder, or clerk of said election shall forthwith certify to the county auditor the rate per centum of the tax thus voted by such township, city, or town. The board of supervisors shall, at the time of levying the ordinary taxes next following said special election, levy all taxes voted under the provisions of this act, and cause the same to be placed on the tax-lists of the proper township, cities, or towns, and said taxes shall be collected at the same time, in the same manner, and be subject to the same penalties for non-payment as other taxes, *Provided*, That the aggregate amount of tax levied under the provisions of this act, in any township, city, or town, shall not exceed five per centum of the assessed value of the property of said township, city, or town.

SEC. 3. The funds collected under the provisions of this act shall be paid out by the county treasurer to the treasurer of the railroad company, upon the orders of the president or managing director of the railroad company, whose road such tax has been voted to aid; which orders shall be accompanied by sworn estimates of the engineer in charge of the work on such road showing that double the amount

Petition by $\frac{1}{3}$ of resident tax-payers.

Duty of trustees, council, or board; special election; newspaper publication and posting. What notice shall specify.

If adopted, rate of tax to be certified to county auditor.

Board of supervisors to make levy.

Collection of tax.

Maximum.

Funds to be paid to R. R. Co., how.

Sworn estimates;

Certificates of local authorities. of such orders has been expended for the construction of such road, in accordance with the terms of the notice provided for in section two of this act, and also by a certificate signed by the members of the council or board of trustees, or a majority of the members thereof, of the township, city, or town, voting the tax for which said orders are drawn, to the effect that the provisions of this act have been so complied with as to entitle said company to the amount called for by such orders, and it is hereby expressly provided that no part of the funds raised under the provisions of this act shall be expended in any other townships than those specified in the notice of election: *Provided, however,* That should the said taxes not be drawn from the county treasury in accordance with the provisions of this act by the railroad company in whose favor the same may have been voted, within two years after the date of the collection thereof, then the right of said railroad company to said funds shall be deemed forfeited, and the same shall be repaid by the county treasurer to the persons from whom the same may have been collected.

Funds not to be used in any township, except as voted.

Forfeiture of funds, if not drawn in two years.

Railroads aided to be subject to control of G. A.

Repealing clause.

Taking effect.

SEC. 4. 'All railroads constructed by or with the aid of any taxes levied and collected under the provisions of this act, shall be subject to the control of the General Assembly in regard to the management of the same and the charges for the transportation of freight and passengers thereon.

SEC. 5. All acts or parts of acts conflicting with the provisions of this act are hereby repealed.

SEC. 6. This act being deemed by the General Assembly of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Des Moines Statesman, newspapers published in Des Moines, Iowa.

Approved April 12, 1870.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register* and *The Daily Des Moines Statesman*, April 18, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 106.

TAXATION OF RAILROAD PROPERTY.

AN ACT for the Taxation of Railroad Property.

APRIL 12.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That each railroad company, owning or operating a railroad in this state, shall annually, on or before the 15th day of February of each year, make out and file with the Treasurer of State a sworn statement, setting forth, first—the amount of gross receipts of their railroad for the year ending the 31st day of December preceding; second—the number of miles of main track of their railroad in each county on the 31st day of December preceding; which statement shall be sworn to by the president and secretary of such company and by the general superintendent of their railroad or any two of them.

R. R. Co.'s to file with Treasurer of State, statement of gross receipts.

SEC. 2. The State Treasurer shall levy on said gross receipts a tax as follows, viz: On the first \$3,000 or part thereof per mile, one per centum; and on receipts of over \$3,000 and under \$6,000 per mile, two per centum; and on the excess of receipts over \$6,000 per mile, three per centum; which taxes the said railroad companies shall pay on or before the first day of March, after which time said taxes if not paid shall become delinquent, and the same penalties and interest shall attach as on other taxes.

Treasurer of State to make levy.

SEC. 3. After the said taxes become delinquent, the Treasurer of State shall proceed to collect the same in the same manner and with the same rights and powers as a sheriff under execution, except that no process shall be necessary, to authorize the treasurer to seize and sell property for the collection of said taxes.

Taxes delinquent.

Treasurer to collect. When and how.

SEC. 4. One fifth of the taxes levied and collected as aforesaid shall remain in the state treasury to be used in the same manner as the several revenues of the state, and the other four-fifths of said taxes shall be apportioned by the Treasurer of State to the several counties through which the said roads respectively run, in proportion to the number of miles of main track of road in each county, and shall be paid over by him to the treasurer of the county entitled thereto.

Treasurer of State to apportion four-fifths of taxes to counties, according to miles of road.

SEC. 5. If any railroad company shall fail to furnish the sworn statement required by this act on or before the time herein provided, the Treasurer of State shall on or before the first day of March ascertain as nearly as possible the gross earnings of such delinquent company, and shall assess thereon the tax as herein provided, together with a penalty thereon of thirty per cent. for such neglect, which tax and penalty shall be collected as provided by the third section

Duty of Treasurer in case company shall fail to furnish statement.

Penalty.

One per cent.
of to be added
to amount.

of this act. When the Treasurer of State has to incur any expense either in the assessment or collection of said taxes after they become delinquent, he shall add one per centum on the amount of taxes due, which shall be his compensation for said assessment and collection. The taxes herein provided for shall be in lieu of all taxes for any and all purposes on the road bed, right of way, track, rolling stock and necessary buildings for operating their road, except as hereinafter provided; but other property belonging to such company, whether personal or real, shall be taxed as property of individuals in their respective counties in which the same may be situated.

Not applica-
ble to R. R.
bridges over
certain rivers.

SEC. 6. No provision of this act shall be held to apply to any railroad bridge across the Mississippi or Missouri river, but such bridges shall be assessed and taxed on the same basis as the property of individuals.

Repealing
clause.

SEC. 7. All acts and parts of acts inconsistent with this act are hereby repealed.

Approved, April 12, 1870.

CHAPTER 121.

LIABILITIES OF RAILROAD COMPANIES.

APRIL 13.

AN ACT to Amend Section Seven, Chapter One Hundred and Sixty-nine of the Laws of the Ninth General Assembly.

1862: ch. 169.

Contracts not
to relieve
railroad com-
panies from
liability for
damages sus-
tained by in-
dividuals.
Taking effect.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section seven, chapter one hundred and sixty-nine of the laws of the Ninth General Assembly, be amended by adding to the end of the said section the following words: "All contracts to the contrary notwithstanding."

SEC. 2. This act being of immediate importance, shall be in force from and after its publication in the Daily State Register and Iowa Statesman.

Approved April 13, 1870.

I hereby certify that the foregoing act was published in *The Des Moines Daily Statesman*, April 21, and in *The Daily Iowa State Register*, April 24, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 125.

RIGHT OF WAY.

AN ACT to Amend Chapter 55 of the Revision of 1860.

APRIL 14.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be lawful for any railroad company, for the use of which any land shall have been condemned, for right-of-way, under chapter 55 of the Revision of 1860, to have recorded in the record of deeds of the county where such land is situated, the report of the commissioners assessing damages, where the same shall not have been appealed from, and the amount of the assessment and costs shall have been paid to the sheriff, and such record shall have the effect of and be *prima facie* evidence of title in the railroad company to the right-of-way so taken, and shall constitute constructive notice of the rights of such company and [in] said real estate.

Revision: ch. 55.
R. R. Co., may have report of commissioners recorded, when.

Record evidence of title.

SEC. 2. This act shall be retroactive in its effect, and shall apply to reports already recorded, as herein provided; but shall only be retroactive as far as it relates to the recording of the report of the commissioner[s].

Act retractive.

SEC. 3. This act being deemed of immediate importance, shall take effect from and after its publication in the Des Moines Daily Register and The Daily Iowa Statesman.

Taking effect.

Approved, April 14, 1870.

I hereby certify that the foregoing act was published in *The Des Moines Daily Statesman*, April 21, and in *The Daily Iowa State Register*, April 26, 1870.

ED WRIGHT, *Secretary of State*.

CHAPTER 139.

RAILROAD COMPANIES.

AN ACT to Repeal Section 2 of Chapter 169 of the Laws of the Ninth General Assembly, and enact a Substitute therefor, in Relation to the Duties of Railroad Companies.

APRIL 14.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 2 of chapter 169, of the laws of the Ninth General Assembly be, and the same is hereby repealed.

1862: ch. 169, §2 repealed.

SEC. 2. In the month of June, in each and every year, every railroad company operating a railroad in this state,

To fix maximum rates of fare & freight in June. shall fix its maximum rates of fare for passengers and freight, for transportation of timber, wood and coal, per ton, cord, or thousand feet, per mile, also its fare and freight per mile for transporting merchandise, and articles of the first, second, third, and fourth classes of freight; and on the first day of July following, shall put up, at the stations and depots on its road, a printed copy of such fare and freight, and cause a copy to remain posted during the year. For willfully neglecting so to do, or for willfully receiving higher rates of fare or freight than those posted, the company shall forfeit and pay to the State of Iowa, for the use of the school fund, not less than one hundred dollars, nor more than two hundred dollars, to be recovered in any civil action in the name of the state; and it is hereby made the duty of the several district attorneys, within their respective districts, to sue for and recover all sums forfeited as aforesaid; and such company shall also forfeit and pay to the person injured, double the amount of compensation or charge illegally taken, to be recovered by such person in a civil action.

Printed copy of rates to be posted in July, and to remain. Penalty.

Duty of district attorneys.

Payment to person injured.

Taking effect. SEC. 3. This act being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the *Daily State Register*, and *Des Moines Daily Bulletin*, newspapers published in Des Moines, Iowa.

Approved, April 14, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register*, and in the *Des Moines Daily Bulletin*, April 28, 1870.

ED WRIGHT, *Secretary of State*.

CHAPTER 165.

DAMAGE TO BAGGAGE.

APRIL 18. AN ACT in Relation to Omnibuses, Transfer Companies, and Common Carriers generally.

Common carriers liable for damage to baggage through careless handling. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That proprietors, or their agents, of omnibuses, transfer companies, or other common carriers, doing business within the limits of this state, shall be held liable in an action at law for damages occasioned to baggage or other property, belonging to travelers, through careless or negligent handling, while in possession of the companies, or common carriers as above named.

SEC. 2. That for every day's detention to travelers in

consequence of damage as before described, and necessary delay of suit for same, said companies, owners, or agents shall pay to each person so delayed a sum of not less than three dollars, which amount shall be added to the judgment for damage to property should the action be sustained.

Approved, April 16, 1870.

CHAPTER 178.

UNCLAIMED GOODS.

AN ACT to Repeal Chapter 81 of the Revision of 1860, and to Regulate the Sale of Unclaimed Goods in the Possession of Forwarding and Commission Merchants, Warehousemen, and any other Depositaries, Express Companies, and other Common Carriers.

APRIL 16.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That chapter 81 of the Revision of 1860, is hereby repealed, and the following is enacted in lieu thereof: That all goods, wares, merchandise, or other property which has been transported by, or stored or left with, any warehouseman, forwarding and commission merchant, or any other depositaries, express companies, and other common carriers, shall be subject to a lien for the just and lawful charges on the same, and for the transportation, advances, and storage thereof.

Revision: ch. 81 repealed.

Goods subject to lien for charges.

Warehouseman.

Other depositaries.

SEC. 2. That if any goods, wares, merchandise, or other property, shall for six months remain in the possession, uncalled for and unclaimed, of any forwarding or commission merchant, warehouseman, or any other depository, express company, or other common carrier, with the just and legal charges unpaid thereon, the person or persons having the same in charge or possession shall first give notice to the owner or consignee, if his or their whereabouts is known, and if not known, and if such goods are not at once taken away, then shall go before some justice of the peace of the township, city, village, or locality where the same are held, if any there be therein, and if not then before the next nearest justice of the peace of the county, and make affidavit, stating the time and place where such goods, wares, merchandise, or other property were received, the marks or brands by which such goods are designated, if any, and, if not so designated, then by such other description or designations as may best answer the purpose of indicating what the goods are, and shall also state the probable value of the same, and to whom consigned; also the charges paid upon such goods, accompanied by the original receipt for such charges, and by the bill of lading, also the other charges,

Proceedings where goods are on hand six months uncalled for and unclaimed.

Notice to owner, if known;

If unknown, affidavit before justice.

Statements of affidavit;

if any, due and unpaid, and whether the whereabouts of the owner or consignee of such goods is known to the affiant, and if so, whether notice was first given to him or them, as hereinbefore provided; which affidavit shall be filed by the said justice of the peace in his office, and retained by him in the files of his office for the inspection of any one interested in the same, and he shall also enter in his estray-book a statement of the contents of the affidavit, and time and place where and by whom the same was made, for which he shall receive the sum of one dollar fee, to be paid by the affiant.

SEC. 3. That after the preliminary steps are taken in compliance with section two of this act, if such goods still remain unclaimed and uncalled for, and charges are not paid thereon, then the person in possession of the goods either by himself or his agent, where the probable value of the goods does not exceed the sum of one hundred dollars, shall advertise the same for sale for the period of fourteen days, by posting five notices in five of the most public places in the city or locality where said goods are held, giving such description of them as will indicate what the goods to be sold are; but, when the goods exceed the probable value of one hundred dollars, then the length of notice given shall be four weeks, and, in addition to the five notices posted, there shall be a publication of the notice of sale, for the same length of time, in some newspaper of general circulation in the locality where the goods are held, if there be one, and, if not, then the next nearest newspaper published in that neighborhood; at the end of which period, if the goods are still unclaimed and uncalled for, or charges unpaid, the agent or party in charge of said goods shall sell the same at public auction, between the hours of ten o'clock A. M., and four o'clock P. M., for the highest price the same will bring in cash, which sale may be continued from day to day, by public announcement to that effect at the time of adjournment, until all the goods are sold, and, from the proceeds of such sale, the said party who held said goods, shall take and appropriate a sufficient sum to pay all charges on said goods, and all costs and expenses of sale; the cost of advertising to be no more than in the case of a constable or sheriff's sale, and the same to be conducted in a similar manner.

SEC. 4. Perishable property, such as fruit, fresh fish, oysters, game, &c., shall be retained twenty-four hours, and if not claimed within that time and charges paid, after the proper affidavit is made as required by section two of this act, may be sold either at public or private sale, in the discretion of the party holding the property, for the highest price that the same will bring, and the proceeds of the sale disposed of the same as provided by this act: *Provided*, That, in both cases, if the owner or consignee of said unclaimed property shall reside in the same city, town or lo-

cality in which said property shall be, and shall be known to the agent or party having the same in charge, then personal notice shall be given to said owner or consignee, in writing, that said goods are held subject to his order, on payment of charges, and that unless he pays said charges, and removes the property, the same will be sold as provided by law.

Personal notice to owner, when.

SEC. 5. That after the charges due and unpaid on the goods, and the expenses and costs of sale have been taken out of the proceeds of sale as provided by this act, the excess in the hands of the agent or person who was in charge of the goods sold, shall be by him forthwith deposited with the county treasurer of the county where the goods were held and sold, subject to the order of the owner, said ownership being properly authenticated under oath. He shall also file with the county treasurer a schedule of the property with the name of the consignee or owner, if known, of each piece of property sold, the sum realized from the sale of each separate package, describing the same, together with a copy of the advertisement as hereinbefore provided, and a full statement of the receipts of the sale, and the amount disbursed to pay charges, costs and expenses of sale, all of which shall be under the oath of the party or his agent, as to the truth and correctness thereof, which schedule, statement, oath, and advertisement shall all be filed and preserved in the treasurer's office, for the inspection of any one interested in the same.

Surplus of proceeds to be deposited with county treasurer, subject to order of owner.

Agent to file schedule of property, etc.

Under oath;

To be preserved in treasurer's office.

SEC. 6. Should the owner of the property so sold not make a demand upon the county treasurer for any money that may be in the treasury to his credit, according to the provisions of this act, the sum so unclaimed and uncalled for shall be accounted for by the county treasurer, and placed to the credit of the county in the next subsequent settlement made by the treasurer with the county, and should the sum so uncalled for or unclaimed remain unclaimed and uncalled for during the period of one year, it shall then be paid into the school fund to be distributed as other funds may be by law, which may be raised by tax on other property of the county. But nothing herein contained shall be a bar to any legal claimant from prosecuting and proving his claim for such money at any time within ten years, and, the claim being within that period prosecuted and proved, it shall be paid out of the county treasury in which it was originally placed, without interest.

Remaining unclaimed and uncalled for one year, proceeds to go to school-fund.

Ten years' redemption.

SEC. 7. This act, being deemed of immediate importance, shall take effect from and after its publication in the Daily State Register, and Des Moines Bulletin, papers published in Des Moines, Iowa.

Taking effect.

Approved, April 16, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register* April 28, 1870, and the *Des Moines Daily Bulletin* April 28, 1870.

ED WRIGHT, Secretary of State.

REPORT OF RAILROAD COMMISSIONERS.

CHAPTER 185.

OFFENSES AGAINST PROPERTY.

APRIL 16. AN ACT to Amend Section 4235 of the Revision of 1860.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 4235 of the Revision [of 1860] be and the same is hereby amended so as to read as follows:

SEC. 4235. If any person with intent to commit a felony, in the day time, break and enter, or in the night time enter without breaking, any dwelling house; or at any time break and enter any office, shop, store, warehouse, railroad car, boat, or vessel, or any building in which any goods, merchandise, or valuable things are kept for use, sale, or deposit, he shall be punished by imprisonment in the penitentiary not more than ten years, or by fine not exceeding five hundred dollars, and imprisonment in the county jail not more than one year.

Approved, April 16, 1870.

Breaking-in in day-time or entering at night, with felonious intent; or at any time into railroad cars, etc; how punished.

CHAPTER 5.

THE BURLINGTON AND NORTHWESTERN RAILWAY COMPANY.

JANUARY 27. AN ACT Legalizing the Incorporation of the Burlington and Northwestern Railway Company.

Preamble: WHEREAS, On the twenty-seventh day of June, A. D., 1871, there was organized at Burlington, Iowa, The Burlington & Northwestern Railway Company, whose articles of incorporation were duly filed in the office of the recorder of Des Moines county, wherein is situate the principal place of business of said corporation, but by oversight a copy of said articles was not filed with the Secretary of State as in such cases made and provided, until January twenty-second, 1872, and said company have since been proceeding to conduct and carry on their business; now, therefore,

Articles not filed with Secretary of State.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the incorporation of the Burlington and Northwestern Railway Company be and the same is hereby legalized, as are all the acts and proceedings of said corporation, since done in pursuance of its articles, from and since the date of the said articles, and no tax voted and levied in aid of said railroad shall be invalid by

Incorporation and acts legalized.

reason of the omission to file said articles with the Secretary. Publication clause.

SEC. 2. This act, being deemed by the General Assembly of immediate importance, shall take effect from and after its publication in the State Register, a newspaper published at Des Moines, and the Burlington Hawk Eye, published at Burlington, but without expense to the state.

Approved, January 27, 1872.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register*, January 30, 1872, and in the *Burlington Daily Hawk-Eye*, February 4, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER 6.

CHICAGO, CLINTON & DUBUQUE RAILROAD COMPANY.

AN ACT to facilitate the construction of the Chicago, Clinton & Dubuque Railroad, and to legalize the acts of said Company, and the change of name from the Dubuque, Bellevue & Mississippi Railway Company, and for other purposes. JANUARY 31.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the acts of said company in the removal of their principal place of business from Bellevue, in Jackson county, to Dubuque, in Dubuque county, and all of the acts at Dubuque, be, and are hereby, made as legal and valid as though the same acts had been done and enacted at Bellevue, and that Dubuque shall be considered the legal place of business, from and after the 5th day of October, A. D., 1870. Removal of office legalized.
Dubuque legal place of business.

SEC. 2. That a certain mortgage and trust-deed, executed by J. K. Graves, president, and Peter Kiene, jr., secretary, to John N. Dennison and Stephen V. K. [R.] Thayer, of Boston, Massachusetts, trustees, to secure one million five hundred thousand dollars of construction bonds payable twenty-five years after date, which said bonds are secured by said mortgage on said road, franchises, &c., from Dubuque to Clinton, which said bonds and mortgage bear the name and style of the Chicago, Clinton & Dubuque Railroad Company, be and [are] hereby declared legal and valid against said company, their road, property, and franchises described in said mortgage. Mortgage and trust deed legalized.

SEC. 3. That all of the acts and doings of said company, and of the officers and directors, shall be as legal and valid as if the same had been done in the name of the Dubuque, Bellevue & Mississippi Railroad [way] Company, and as if due notice had been given as provided by the articles of in- Acts and doings legalized.

corporation of the removal of their place of business, and of the change of name had been legally made, and said company shall hereafter transact all business and be known as the Chicago, Clinton & Dubuque Railroad Company; the State of Iowa hereby waiving all right of objection to the acts of the officers and directors thereof, from the commencement to the present time, so far as relates to the matter herein set forth.

Name.
Waiver by
State.

No tax legal-
ized.

Publication
clause.

SEC. 4. *Provided*, That nothing in this act shall in any way legalize or make valid any tax which may have been voted in aid of said railroad.

SEC. 5. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, published at Des Moines, and The Dubuque Times, published in Dubuque, Iowa, without expense to the state.

Approved, January 31, 1872.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register*, February 1, 1872, and *The Dubuque Daily Times*, February 2, 1872.

ED WRIGHT, *Secretary of State*.

CHAPTER XLII.

DES MOINES, BOONE, AND NORTHERN RAILWAY COMPANY.

APRIL 6. AN ACT to Legalize the Incorporation of the Des Moines, Boone and Northern Railway Company, and certain of its Acts and Contracts.

Preamble. WHEREAS, Certain persons did, on the 6th day of September, A. D., 1870, adopt articles of incorporation and organize the Des Moines, Boone and Northern Railway Company; and

WHEREAS, Said corporation failed to have its articles of incorporation recorded in the office of the recorder of Boone county, Iowa, in which county its principal place of business was situated, within the time prescribed by law, and also failed to file and record its articles in the office of the secretary of state as required by law; and

WHEREAS, The said Des Moines, Boone and Northern Railway Company has entered into contracts, and certain aid has been voted and given thereto, within Boone, Hamilton, and Webster counties, Iowa; and

WHEREAS, Said Des Moines, Boone and Northern Railway Company has transferred to the St. Paul and Iowa Southwestern Railway Company, all its franchises, rights of way, donations, and aid of every character, upon the con-

dition that said last named company shall perform all the contracts and undertakings of the said Des Moines, Boone and Northern Railway Company in respect to the construction of a railway, and erection of depots thereon ; and

WHEREAS, Doubts have arisen as to the legality of said corporation, its donations and transfer ; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That said Des Moines, Boone and Northern Railway Company be, and the same is hereby legalized and declared to be a duly and legally organized corporation, under the laws of the state of Iowa, as fully and completely as though its articles of incorporation had been duly filed and recorded as provided by law, and the said transfer of its right of way, franchises, and donations by said Des Moines, Boone and Northern Railway Company to the St. Paul and Iowa Southwestern Railway Company, is hereby legalized and declared to be valid and binding to all intents and purposes.

SEC. 2. The St. Paul and Iowa Southwestern Railway Company shall succeed to all the franchises, rights of way, donations, and aid of every character, formerly held by the Des Moines, Boone and Northern Railway Company, and transferred to the St. Paul and Iowa Southwestern Railway Company, as fully and completely as said Des Moines, Boone and Northern Railway Company might do as a legally organized corporation, subject to the conditions and restrictions imposed thereon by the contracts and proclamations under which such aid has been voted, and the law in such cases made and provided.

SEC. 3. This act shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, without expense to the state.

Approved, April 6th, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, April 10, and in the *Daily Iowa State Register*, April 11, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER 64.

BURLINGTON AND SOUTHWESTERN RAILWAY COMPANY.

APRIL 12. AN ACT Legalizing the Amended Articles of *the* incorporation of the Burlington and Southwestern Railway Company.

Preamble:

WHEREAS, There was organized, on the 15th day of May, 1869, at Burlington, Iowa, the Burlington & Southwestern Railway Company, whose articles of incorporation were duly filed in the office of the recorder of Des Moines county, wherein is situated the principal place of business of said corporation, and said articles of incorporation were filed in the office of the Secretary of State, August 10, 1869; and

WHEREAS, The said Burlington & Southwestern Railway Company did amend said articles of incorporation July 12, 1871, but, by oversight, a copy of said articles as amended was not filed in the office of the recorder of deeds of Des Moines county until April 9, 1872; and

WHEREAS, The said Burlington & Southwestern Railway Company did, by oversight, fail to file a copy of such amended articles with the Secretary of State, as in such cases made and provided, until April 10, 1872, and said company have since been proceeding to conduct and carry on their business; now, therefore,

Incorporati'n
of B. & S. W.
Railway Co.
legalized.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the incorporation of the Burlington & Southwestern Railway Company, and said amendment to the articles thereof, be and the same are hereby legalized, as are all the acts and proceedings of said corporation since done in pursuance of its articles and the amendments thereto, from and since the date of the said amendments.

In force when.

SEC. 3. This act, being deemed of immediate importance, shall be in force on its publication in the Iowa State Register and Clear Lake Observer, without expense to the state.

Approved, April 12th, 1872.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register*, April 17, and in the *Clear Lake Observer* April 25, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER LXXXIII.

FOR THE BENEFIT OF THE D. M. AND MINNESOTA R. R. CO.

AN ACT Authorizing the Board of Supervisors of Polk county, APRIL 19.
Iowa, to extend the time for the Completion of the Des
Moines and Minnesota Railroad through Polk county, Iowa,
as fixed in the contract of donation of the Swamp-Lands of
Polk county to the Des Moines and Minnesota Railroad Co.

WHEREAS, By a vote of the people of Polk county, Iowa, ^{Preamble.}
at an election held in October, A. D., 1870, the swamp and
overflowed lands of said county were donated to the Des
Moines & Minnesota Railroad Company to aid in building
its railroad through Polk county, Iowa; and

WHEREAS, By the terms of such donation, said railroad
company was to have said road completed by the 4th day
of July, 1872, to entitle it to said land; and

WHEREAS, It is desired that further time be given said
railroad company to enable it to complete said road; now,
therefore,

SECTION 1. *Be it enacted by the General Assembly of* ^{Board of Su-}
the State of Iowa, That the board of supervisors of Polk ^{pervisors may}
county, Iowa, be, and they are hereby, authorized and em- ^{extend time}
powered, at the request of said Des Moines & Minnesota ^{for comple-}
Railroad Company, to extend the time fixed in said contract ^{tion of rail-}
of donation for the completion of its said road through ^{road through}
Polk county, Iowa, without submitting the question there- ^{Polk county,}
for to a vote of the people; and such extension, when made ^{without vote}
by the board, shall be as valid and binding as if ratified by ^{of people.}
a vote of the people: *Provided,* That such time shall not ^{Proviso: lim-}
be extended longer than two years. ^{itation.}

SEC. 2. This act, being deemed of immediate impor- ^{In force when.}
tance, shall take effect and be in force from and after its
publication in the Iowa State Register and Daily State
Leader, newspapers published in Des Moines, Iowa, such
publication, however, to be at the expense of such railroad
company.

Approved, April 19th, 1872.

I hereby certify that the foregoing act was published in *The*
Daily State Leader, April 23, and in *The Daily Iowa State Register*
April 24, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER II.*

LOCAL TAXES TO BUILD RAILROADS.

FEBRUARY 16.

AN ACT to Regulate Taxes and the Collection thereof voted to aid in the Construction of Railroads.

Revenue officers prohibited from collecting tax, when.

1880: ch. 102.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the county treasurers or township collectors are hereby prohibited from collecting any tax which has been or may hereafter be voted to aid in the construction of any railroad, under chapter one hundred and two of the acts of the Thirteenth General Assembly, by the people of any township, incorporated town, or city, contrary to or in violation of the terms or provisions of any special reservation or condition inserted in the notices calling an election, or contrary to any contract, agreement, or stipulation in writing, made between the railroad company to be benefited by such tax, and the township, town, or city authorities, for the benefit of the people, or contrary to resolutions or inducements in writing extended by said railroad company to the people, before or after voting said aid; nor shall any such taxes become due, bear interest, become delinquent, collectible, or payable contrary to any such provision, special reservation, condition, resolution, inducement, contract, agreement, or stipulation in writing.

Such taxes not to become delinquent contrary to contract.

Copy of agreement notice to collecting officer.

SEC. 2. That a certified copy, made by the trustees or proper officers of any township, incorporated city, or town, of any such special reservation, condition, resolution, inducement, contract, agreement, or stipulation in writing, shall be notice of the matters therein contained to such treasurer or township collector, and he shall take due notice and be governed accordingly.

1868: ch. 48.

1870: ch. 102.

Taxes draw no interest until R. R. co. is entitled to them.

SEC. 3. That all taxes now levied, or that may hereafter be levied, under the provisions of chapter forty-eight, of the acts of the Twelfth General Assembly, and also under the provisions of chapter one hundred and two, of the acts of the Thirteenth General Assembly of the State of Iowa, shall draw no interest, be subject to no penalty, nor shall the property upon which such taxes are now levied, or may hereafter be levied, be sold for said taxes until the railroad company shall have been entitled to receive said taxes under the provisions of the aforesaid acts.

Tax-payer may pay part of consolidated tax.

1870: ch. 138.

SEC. 4. If taxes levied under the provisions of chapter one hundred and two, of the acts of the Thirteenth General Assembly, become a part of the consolidated tax provided for in section one, of chapter one hundred and thirty-eight, of the acts of the Thirteenth General Assembly, the tax-payer may pay the full amount of county, state, school,

*See chapter x.

and other tax; and it shall be the duty of the county treasurer, or township collector, to give a receipt therefor.

SEC. 5. That when it is certified to the county treasurer or township collector, by the trustees of any township, or the trustees or council of any incorporated city or town, that the railway company has, in all respects, complied with the statutes and with all contracts and agreements referred to in section two of the act relative to such tax, and is entitled thereto, it shall be the duty of such treasurer or collector to give sixty days' notice thereof by publication in some newspaper published in the county, and if there be no such newspaper, by posting three notices thereof in each township, city, or town, from which said tax is to be collected, and from the time of giving such notice said tax shall become delinquent, and not before.

When company has complied with conditions, collector to give notice.

SEC. 6. This act being deemed of immediate importance, shall be in force and take effect from and after its publication in the Iowa State Register and State Leader, newspapers published in Des Moines.

In force when.

Approved, February 16, 1872.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register* and the *Daily State Leader*. February 17, 1872.

ED WRIGHT, *Secretary of State*.

CHAPTER VI.

DUTIES OF RAILROAD COMPANIES HAVING TERMINI AT OR NEAR COUNCIL BLUFFS.

AN ACT Requiring specified Acts and Duties of Railroad Companies, and providing certain Remedies for the Enforcement of the same. FEBRUARY 26.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all railroad companies, their successors, assigns, or lessees, that have been, or may hereafter operate a line of railroad in this state, terminating at or near the city of Council Bluffs, in the state of Iowa, and making a connection with any railroad, which, either by its charter or otherwise, extends to a point on the boundary, or within the limits, of the state of Iowa, be and they are hereby prohibited from making any transfer of freights, passengers, or express matters, to or with any other railroad company, at or near such terminus—either by delivering or receiving the same—at any other place than in the state of Iowa, at or near the said point at which the said railroad, extending to the boundary of the state of Iowa, terminates.

Railroads terminating at or near Council Bluffs, when prohibited from making transfers except within this state.

Same with
reference to
companies
coming to or
into state

SEC. 2. Every railroad company, its successors, assigns, or lessees, which, by its charter or otherwise, has its terminus at any point on the boundary or within the limits of the state of Iowa, or which has authority to bridge or ferry the Missouri River, for the purpose of having a continuous line of its road, and for connecting with other railroads in the state of Iowa, is hereby prohibited from making any transfers of freights, passengers, or express matters to, or with, any other railroad company, either by delivering or receiving the same at any other place than in this state, at or near its legal terminus; and every such company, extending to the boundary, or within the state of Iowa, or having the authority to bridge or ferry said Missouri river, shall erect and maintain, at or near its legal terminus, within the limits of the state of Iowa, all its depots, stations, and other buildings necessary for such transfer.

R. R. cos. prohibited from violating contracts with municipal corporations; and required to perform them.

SEC. 3. Every railroad company, its successors, assigns, or lessees, which has heretofore made, or which shall hereafter make, any contract with any municipal corporation in this state, is hereby prohibited from, in any manner, violating any of the provisions of such contract; and every railroad company, its successors, assigns, or lessees, which has heretofore made, or which shall hereafter make, any contract with any municipal corporation in this state, is hereby required to perform each and all of the provisions of any and every such contract, specifically as agreed therein, and it is hereby made its duty so to do. In every case in which any such municipal corporation has complied with its obligation relating to such contract at any stage of the progress of its fulfillment, so far as it has agreed to do, such municipal corporation shall not be required to furnish any further tender or guarantee of compliance on its part, in order to secure its rights in the courts; but in case anything remains to be done by such municipal corporation under such contract, after the completion of the same on the part of any railroad company contracting therewith, then it shall, after the enforced compliance on the part of such company as hereinafter provided, be required to fully comply on its part.

Municipal corporations not required to guarantee compliance with contract, when.

When required to comply.

Proceedings case of violation of act by R. R. companies.

SEC. 4. In case of a refusal of any railroad company, its successors, assigns or lessees, to comply with the provisions of section one of this act, or its failure to perform the duties required in the last preceding section, or their doing, or having done, any act at variance with such performance or duties, then the municipal corporation affected thereby, or with which the contract, in that particular case, was made, may, in an action by mandamus, in any court of record in the county in which such municipal corporation is situated, proceed against such company so failing or refusing, and such company shall, on proper proof, be required by such court to perform all the duties required by this act; and the general law for the action of mandamus, in force in this

state, shall apply in such a case with the same force that it does in all other cases in which it is applicable, except as it is herein enlarged. Mandamus law to apply.

SEC. 5. In case any municipal corporation, affected as before stated, or with which any such contract has been made, should not desire to seek the remedy given in the last preceding section of this act, it may proceed in equity by the action of specific performance, in any court, in the county in which such municipal corporation is situated, having jurisdiction in equity, and in case such court should find that a contract had been made, it shall by decree require such company, so violating, or offering to violate its contract or failing, or refusing to perform the provisions thereof, to specifically perform the same. Proceeding in equity.
Dergee of court.

SEC. 6. Any court or judge, in this state, to whom application shall be made, shall at the suit of any municipal corporation, as aforesaid, restrain, by injunction, the violation of any provisions of this act, or of the provisions of any contract as aforesaid; and in such proceeding, it shall not be necessary for such municipal corporation to give a bond. Any court or judge may enjoin violation of act or contract.
Bonds not required of municipal corporations.

SEC. 7. The remedies provided for in this act shall not be construed to be exclusive. Remedies not exclusive.

SEC. 8. Any order, decree, or judgment, made by any court, in pursuance of any of the provisions of this act, shall be enforced in the usual manner. Enforcement of order of court.

SEC. 9. The words "railroad company, or companies," in this act, shall be construed to mean, also, the officers, agents, or employes of such company, or companies. Construction of terms.

SEC. 10. This act, being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the State Register, a newspaper published at Des Moines, Iowa, and in the Council Bluffs Nonpareil, a newspaper published at Council Bluffs, Iowa. In force when.

Approved, February 26th, 1872.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register*, February 27, and in *The Daily Nonpareil*, of Council Bluffs, February 29, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER X.

LOCAL TAXES TO BUILD RAILROADS.

MARCH 7. AN ACT to amend section five, chapter eleven, Laws of the Fourteenth General Assembly of the State of Iowa.

1872; ch. 2, § 5, amended.
1870: ch. 102.
60 days, notice of delinquency of R. R. tax, not to be given when.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section five of chapter eleven [ch. ii.] of the laws of the Fourteenth General Assembly be amended by adding thereto the following proviso: *Provided, however*, That where any railroad company had, prior to the passage of said act, filed the proof and evidence required in sections two and three of chapter one hundred and two, laws of the Thirteenth General Assembly, the county treasurer and township collectors shall not give the sixty days' notice required in section five of said act.

Sec. 2. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Daily State Register and Daily State Leader, newspapers published at Des Moines, Iowa.

Approved, March 7, 1872.

I hereby certify that the foregoing act was published in *The Iowa Daily State Register*, and *Daily State Leader*, March 9, 1872.
ED WRIGHT, *Secretary of State*.

CHAPTER XXVI.

TAXATION OF RAILROAD PROPERTY.

APRIL 6. AN ACT to Tax Railroad Property, Regulating such Taxation, and Releasing certain Taxes herein named.

Census board to assess railroad property

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be the duty of the census board, on the first Monday of March in each year, to assess all the property of each railroad company in this state, excepting the lands, lots, and other real estate of a railroad company not used in the operation of their respective roads.

Officers of companies to furnish statement showing:

Sec. 2. It shall be the duty of the president, vice-president, or general superintendent, and of such officers as the census board may designate, of any railroad company, owning, leasing, or operating any railroad within this state, to furnish said board on or before the 15th day of February, in each year, a statement, signed and sworn to by such officer,

or officers, which statement shall embrace in detail and show, for the year ending January 1st preceding:—

1. The whole number of miles owned, operated, or leased in the state by any railroad company making the return. No. miles operated.
2. The number of miles owned, operated, or leased by such company, with a detailed statement of all property of every kind located in each county in the state. No. miles, and amount of property in each county:
3. Also a detailed statement of the number of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating, or repairing such railroad in this state; and on roads which are part of lines extending beyond the limits of this state, the return shall show the actual amount of rolling-stock in use on the company's line in the state during the year for which return is made. Amount of rolling stock, and other property.

The return shall show the amount of rolling-stock, the gross earnings of the entire road operated by the company, and the gross earnings of the road in this state, and all property designated in section three, of this act, and such other facts as the census board shall in writing require. Gross earnings.

SEC. 3. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire road within the state, and shall include the right-of-way, road-bed, bridges, culverts, rolling-stock, depots, station-grounds, shops, buildings, gravel-beds, and all other property, real and personal, exclusively used in the operation of such railroad. In assessing said railroad and its equipments, the said census board shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all other matters necessary to enable said census board to make a just and equitable assessment of said railroad property. If a part of any railroad is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the road lying within the state bears to the business of the road without the state: *Provided*, That the valuation by the census board of the property of railroads shall be in the same ratio as that of the property of individuals. Property to be valued at cash value, and to include everything used in operating road.

SEC. 4. The census board, on or before the 15th of March, shall transmit to the board of supervisors of each county through which any of said roads run, a statement showing the length of main track of road within such county, and the assessed value per mile of said road as fixed by a pro rata distribution per mile of the assessed value of the whole property named in section three of this act. Said statement shall be entered upon the proper records of said several counties. Gross earnings to be considered

SEC. 5. It shall be the duty of the board of supervisors of said counties, at their first meeting after receiving such statement, to make and enter in the proper record an order, Provided: valuation same as that of individuals.

Census board to inform board of supervisors of length of road in each county, and value per mile.

Duty of board of supervisors.

Amount due cities and towns to be paid over by county treasurer.	<p>stating and declaring the length of the main track, and assessed value of such road lying within each city, town, township, and lesser taxing district, in said county through which said road runs, as fixed by the distribution of the amount fixed by the census board, which aforesaid amount shall constitute the taxable value of said property for all taxable purposes. And the amount due each city or incorporated town, under the provisions of this act, shall be paid over, when collected by the county treasurer, to such city or town, and the board of supervisors shall transmit a copy of said order to the city council or trustees of each city or incorporated town or township.</p>
Railroad property how taxable.	<p>SEC. 6. All such railroad property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.</p>
Procedure with delinquent taxes. Powers of county treasurers.	<p>SEC. 7. All laws in force relating to the enforcement of the payment of delinquent taxes, shall be applicable to all taxes levied under the provisions of this act, and whenever any taxes levied under this act shall become delinquent, the county treasurer, having control of such delinquent taxes, shall proceed to collect the same in the same manner, and with the same right and power, as a sheriff under execution, except that no process shall be necessary to authorize him to seize and sell engines, cars, or any other rolling stock for the collection of said taxes.</p>
No process necessary to seize rolling stock.	<p>SEC. 8. Lands, lots, and other real estate belonging to any railroad company not exclusively used in the operation of the several roads, shall be subject to assessment and taxation the same as other similar lands in the several counties wherever situated.</p>
Other property of railroad companies, how assessed.	<p>SEC. 9. Every railroad company which shall have paid all taxes on gross earning provided for by chapter 106, of the acts of the Thirteenth General Assembly, shall be released from the payment of all other taxes which may have been levied upon the road-bed, right of way, track, rolling stock, and necessary buildings for operating their road, and no taxes for prior years for state, county, municipal, or any other purpose, for which any tax can be levied under the laws of the state, up to the first day of January last, shall be collected from any such railroad company on such property.</p>
Companies released from the payment of certain taxes.	<p>SEC. 10. No provision of this act shall be held to apply to any railroad bridge across the Mississippi or Missouri river, but such bridges shall be assessed and taxed on the same basis as the property of individuals.</p>
1870: ch. 106.	<p>SEC. 11. In case the proper officer of any railroad company shall fail to make the statement under oath herein named, the census board shall proceed to assess such railroad property, and shall add thirty per cent. to the assessable value thereof.</p>
Census board to assess, when.	
Act not to apply to rivers on the boundaries.	

SEC. 12. *Provided*, That for the tax of 1872, the return under oath shall be by the first day of June next, and the board of supervisors shall perform the requirements of this act at their September meeting in September next, and the assessment for the year shall be made in the month of July next, by the census board. Provision for the tax of 1872.

SEC. 13. All laws and parts of laws, inconsistent with the provisions of this act, are hereby repealed. Repealing.

SEC. 14. This act, being deemed of immediate importance, shall take effect after publication in the *Daily State Register* and *Daily Leader*, newspapers published at Des Moines. Publication clause.

Approved, April 6th, 1866.

I hereby certify that the foregoing act was published in the *Daily State Leader*, April 6, and in the *Daily Iowa State Register*, April 9, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER XXXIII.

REGULATING RAILROAD CROSSINGS NEAR THE MISSISSIPPI.

AN ACT to Regulate the Intersection of Railroad Tracks near the Mississippi River. APRIL 6

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That whenever it shall be necessary for any railroad company in the construction of its road to cross the track or tracks of any other railroad company, upon or near the shore of the Mississippi river, each of said railroad companies shall be required so to construct and maintain its respective road-bed at the point of said crossings, that the track or tracks of each shall be above the level of high water of said river. Tracks at railroad crossings near Mississippi river to be above high water.

SEC. 2. *Provided*, That when such crossings occur within the limits of cities of six thousand inhabitants or upwards, nothing herein contained shall deprive the city council of such city of the right to fix and establish the elevation of grades at such crossings. Proviso: authority of councils of cities of over 6,000 people.

SEC. 3. This act being deemed of immediate importance, shall take effect from and after its publication in the *Iowa State Register* and the *State Leader*, newspapers published in Des Moines, Iowa. In force, when.

Approved, April 6th, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, April 9th, and in *The Daily Iowa State Register*, April 10th, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER XXXIX.

CONTRACTS BETWEEN CONNECTING RAILROAD COMPANIES.

APRIL 28. AN ACT to Amend Chapter Eighty-six of the Acts of the Tenth General Assembly of Iowa, approved March 28, 1864, and Legalizing Contracts made within the Limits of this Act.

1844: ch. 86. *SECTION 1. Be it enacted by the General Assembly of the State of Iowa,* That section two of chapter eighty-six of the acts of the Tenth General Assembly of Iowa be and the same is hereby amended so as to read "not to exceed twenty per cent. of the gross earnings" in place of "fifteen," and all *bona fide* contracts, heretofore made within the limit herein provided, are hereby ratified and confirmed, and such contracts shall be held to be as legal, and binding upon the parties thereto, as if they had been made within the limit provided by the act to which this act is amendatory.

R. R. Co's may allow drawbacks of 20 per cent. to connecting roads.
Contracts legalized.

Approved, April 10th, 1872.

CHAPTER L.

REPEAL OF TOWNSHIP RAILROAD AID LAW.

APRIL 17. AN ACT to Repeal an Act entitled an Act to enable Townships and Incorporated Towns and Cities to aid in the Construction of Railroads, passed March 20th, 1868, being Chapter 48, Acts of the Twelfth General Assembly, and also to Repeal an Act entitled an Act to enable Townships, Incorporated Towns, and Cities to aid in the Construction of Railroads, approved, April 12th, 1870, being Chapter 102, of the Acts of the Thirteenth General Assembly.

1870: ch. 162, and 1868 ch. 48 repealed.
Act enabling townsh'ps, etc to aid in constructing railroads repealed.
Proviso: taxes not invalidated, nor State control affected.

SECTION 1. Be it enacted by the General Assembly of the State of Iowa, That chapter 102, of the acts of the Thirteenth General Assembly, being an act to enable townships, towns, and cities, to aid in the construction of railroads, and chapter 48, of the acts of the Twelfth General Assembly, being also an act to enable townships, towns, and cities to aid in the construction of railroads, be, and the same are hereby, repealed: *Provided,* That this act shall not render invalid, or void, any taxes that have been voted under such acts, nor any right of the state in regard to the management of railroads and regulating their charges for transportation of freight and passengers, as provided in section 4 of said chapter 102: *Provided, further,* That

all taxes which shall have been voted prior to the taking effect of this act, in accordance with the provisions of chapter 48 of the acts of the Twelfth General Assembly, of chapter 102 of the acts of the Thirteenth General Assembly, shall be levied, collected, and applied in accordance with the provisions of said chapters as amended and changed by chapter 11 [ii.], of the acts of the Fourteenth General Assembly, entitled "An act to regulate taxes and the collection thereof voted to aid in the construction of railroads," and by the provisions of this act.

Proviso:
taxes voted to
be levied.

1872: ch. 14.

Approved April 17th, 1872.

CHAPTER XLV.

LIABILITY OF RAILROAD CORPORATIONS.

AN ACT Making Corporations and Persons Owning and Operating Railroads, Liable for the Willful Wrongs of their Agents and Employes. APRIL 18.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That every corporation and person, owning or operating a railroad in this state, shall be liable for all damages sustained by any person in consequence of the willful wrongs, whether of commission or omission, of their agents and employes, when such willful wrongs are in any manner connected with the use and operation of any railroad so owned or operated, on or about which they shall be employed. Owners and operators of railroads liable for willful wrongs of employes.

SEC. 2. This act being deemed of immediate importance, shall take effect from and after its publication in the State Register, and Iowa Review, newspapers published in Des Moines, Iowa. In force when.

Approved, April 18th, 1872.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register*, April 23, and in *The Iowa Review*, April 27, 1872.

ED WRIGHT, *Secretary of State.*

CHAPTER LXXXI.

TRANSFER OF RAILROAD TOWNSHIP TAX.

APRIL 22.

AN ACT to Enable Townships, Incorporated Towns, and Cities, which have heretofore, or may hereafter, vote a Tax in aid of the Construction of a Railroad, under the Provisions of Chapter One Hundred and Two, of the Laws of the Thirteenth General Assembly of the State of Iowa, to transfer and use such Tax in aid of the Construction of such other Railroads within such Township, City, or Town, for which the same was voted, as the Inhabitants of the Township, City, or Town voting the same may desire.

Townships, towns and cities, voting tax to aid in constructing railroads may divert same.
1870: ch. 162.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That any township, incorporated town, or city within this state, that has heretofore, or may hereafter, vote a tax in aid of the construction of any railroad under the provisions of chapter one hundred and two, of the laws of the Thirteenth General Assembly of the state of Iowa, may transfer and use such tax in aid of the construction of such other railroads within the township, city, or town, as the voters thereof may desire, in the manner hereinafter provided: *Provided*, That the transfer herein authorized shall be completed before the first day of January, A. D., 1873: *Provided, further*, That no tax so voted and transferred under the provisions of this act shall become delinquent until the road which is to receive it has been finished, and is running to the township voting the tax.

Proviso: to be done before 1873.
Proviso: tax not delinquent till when.

Act to apply only where companies have forfeited or relinquished rights, or failed to accept or begin work.

SEC. 2. The provisions of this act shall only apply to such townships, incorporated towns, and cities, as shall have voted a tax in aid of the construction of a railroad, and the railroad company for which such tax was raised shall have forfeited its right to such tax, or shall have failed to accept the tax so raised, before a petition is presented, asking for transfer under the provisions of this act, or, having accepted the same, may relinquish its right thereto in favor of the road or company to which it is proposed to transfer the same, or shall have failed in good faith to begin the construction of said road within one year from the time of voting such tax.

Petition by half resident taxpayers.

SEC. 3. Whenever a petition shall be presented to the council or trustees of any incorporated town or city, or the trustees of any township, signed by one-third of the resident tax payers therein, asking that the question of transferring any tax previously voted in such township, town, or city, in aid of the construction of a railroad, to some other railroad being constructed therein, it shall be the duty of such council, trustees, or board of trustees, as the case may be, to immediately give notice of a special elec-

tion, by publication in some newspaper published in such county, if any be published therein, and also by posting said notice in five public places in such township, city, or town, at least twenty days before such election, which notice shall specify the time and place of holding said election, the name of the road or company to which such tax was previously voted, the time the election therefor was held, and the rate per centum of such tax, and the fact of said company having forfeited its right thereto, or having relinquished the same, or having failed to accept such tax, (as the case may be,) and shall also specify the name of the road or company to which it is proposed to transfer such tax; at which election the question of "transfer" or "no transfer" shall be submitted to the legal electors therein, and, if a majority of the votes cast at such election shall be in favor of such transfer of such tax, then, and in that case, the township clerk, or clerk of such election, shall forthwith make out, and file with the auditor of the county wherein said election was held, a certificate setting forth the result of such election, and shall also file in the office of the county treasurer a similar certificate, which certificates so made and filed shall contain the names of the road or company from which and to which said tax was so transferred.

Notice of election.

Question.

Upon affirmative result, clerk to certify same to auditor and treasurer.

SEC. 4. It shall be the duty of the treasurer of any county, wherein a transfer of any tax has been made under the provisions of this act, to pay such tax, when collected, over to the road or company to which the same has been transferred, as shown by the certificate of township clerk, or clerk of such election.

Duty of Co. treasurer.

SEC. 5. This act being deemed of immediate importance, shall be in force and take effect from and after its publication in the Daily State Register and the Daily Iowa State Leader, newspapers published in Des Moines, Iowa.

In force when.

Approved, April, 22d, 1872.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register*, and *Daily State Leader* April 27, 1872.

ED WRIGHT, *Secretary of State*.

CHAPTER LXXXIII.

RECORD-TITLE TO LANDS HELD UNDER GRANTS

APRIL 22. AN ACT in Relation to Land-Grant Lands and to Provide for a Record-Title thereto.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That in cases where lands have been granted to the state of Iowa by act of Congress, and certified lists of the lands inuring under the grant have been made to the state by the Commissioner of the General Land Office, as required by act of Congress, and such lands have been granted by act of the General Assembly to any person or company, and such person or company shall have complied with and fulfilled the conditions of the grant, the Register of the State Land Office is hereby authorized to prepare on the application of the grantee, a list or lists of lands situated in each county inuring to such grantee, from the lists certified by the Commissioner of the General Land Office, as aforesaid, which shall be signed by the Governor of this state, and attested by the Secretary of State, with the state seal, and then be certified to by the Register to be true and correct copies of the lists made to this state, and deliver them to such grantee, who is hereby authorized to have them recorded in the proper county; and when so recorded they shall be notice to all persons the same as deeds now are, and when so recorded shall vest in such grantee the right of the state to the lands therein described, under the grant of Congress by which the lands were certified to the state, so far as the certified lists made by the Commissioner aforesaid conferred title to the state: *Provided,* That when the Register includes lands in the list which were not intended to be included in the grant, or the grantee shall not in equity be entitled to the lands or any part thereof, then no title shall pass by said list, and the same as to those lands shall be null and void. Nor shall any title pass to lands which have been selected, set apart, or claimed by the state, or any individual under the swamp-land or any other grant of Congress which may be certified to or adjudged to the state under such other grant, nor to lands held or claimed under any homestead or pre-emption settlement or other entry or purchase; neither shall the right of the state to control the lands according to the terms of the grants, at any future time, be affected by anything done under this act: *Provided further,* That in preparing the list or lists of lands under this act, it shall be the duty of the Register of the State Land Office to exclude all lands selected by the state or any county under the swamp-land grant, and also excluding all lands claimed under the homestead or pre-emption laws of the United States, or which

Register of State L. O. may prepare lists of lands in each county inuring to grantees of State.

Same to be recorded.

Effect.

Providso: same null and void where state has no title;

No title to pass where lands are claimed by state under swamp-land grant, etc.; contr' of state not affected.

Register to exclude lands selected as swamp-lands, or claim'd under homestead or pre-empt'n.

have been sold or disposed of and the entry or pre-emption canceled.

SEC. 2. This act, being deemed of immediate importance, In force when. shall take effect and be in force from and after its publication in the *Daily State Register*, and *Leader*, newspapers published at Des Moines, Iowa.

Approved, April 22d, 1868.

I hereby certify that the foregoing act was published in *The Daily Iowa State Register*, and *Daily State Leader*, April 27, 1872.

ED WRIGHT, *Secretary of State*.

CHAPTER XXXIV.

SIoux CITY & SAINT PAUL LAND GRANT.

AN ACT Authorizing and Directing the Governor to certify to H. F. 271. the Sioux City & St. Paul Railroad Company, certain Lands named therein.

SECTION 1. *Be it enacted by the General Assembly* Lands to be of the State of Iowa, That the governor of the state of certified to S. Iowa be and is hereby authorized and directed to certify to C. & St. P. Co. the Sioux City & St. Paul Railroad Company, any and all lands which are now held by the state of Iowa in trust for the benefit of said railroad company in accordance with the provisions of section 2, of chapter 144, of the laws of the Eleventh General Assembly.

SEC. 2. All acts and parts of acts in conflict with the Repeal. provisions of this act are hereby repealed.

SEC. 3. This act being deemed of immediate import- Publication clause. ance, shall take effect and be in force from and after its publication in the *Iowa State Register*, and the *State Journal*, newspapers published at Des Moines, Iowa.

Approved March 13th, 1874.

I hereby certify that the foregoing act was published at Des Moines, in the *Daily State Journal*, March 19, and in *The Daily Iowa State Register*, March 21, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER XXXVII.

POLK COUNTY SWAMP-LANDS AND FUND.

S. F. H2. AN ACT Authorizing the Board of Supervisors of Polk County, Iowa, to extend the Time as fixed in the Contracts Donating the Swamp Lands of said County to the Des Moines & Minnesota Railroad Co., and to make such other Contract with said Company in regard to said Swamp-Lands and Swamp-Land Funds, as may be agreed upon.

Preamble. WHEREAS, The swamp or overflowed lands of Polk county, Iowa, were donated by said Polk county to the Des Moines & Minnesota Railroad Company, to aid in building its road through said county; and,

WHEREAS, Said company is now engaged in building its said road in compliance with said contract of donation, and may desire further time for the completion of the same, or other changes or modifications thereof; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the board of supervisors of Polk county, Iowa, be and they are hereby authorized and empowered, on the request of said company, to extend the time for the completion of said railroad through Polk county, Iowa, as the same is now fixed in said contract; and they are authorized to make such other changes or alterations in such contract, or make such other contract with said company in regard to the disposition of the said swamp-lands or swamp-land funds of said county in aid of said road, as may be agreed upon, without submitting the same to a vote of the people, and such extension of time, or other contract when so made by the board, shall be as valid and binding on the county as if ratified by a vote of the people; and said railroad company shall, on compliance therewith, be entitled to said swamp-lands and funds, and the county shall, on demand, assign and transfer said lands and funds to it.

Effect of same.

Publication clause.

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Daily State Register and The Daily Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 14, 1874.

I hereby certify that the foregoing act was published at Des Moines in *Iowa Daily State Leader*, March 16, and in *The Iowa Daily State Register*, March 17, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER XLVIII.*

IN RELATION TO THE RAILROAD AID TAX.

AN ACT Relating to the Taxes voted in Aid of the Construction of Railroads. H. F. 204.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That whenever any taxes have been voted and levied upon the property of any township, city, or town, in aid of the construction of any railroad, as provided by chapter 48 of the laws of the Twelfth General Assembly, and chapter 102 of the laws of the Thirteenth General Assembly, and the collection of said taxes has been, or shall hereafter be, suspended, and the right to said taxes forfeited by reason of the non-fulfillment by the railroad company, in whose favor such taxes were voted, or to whom they may have been transferred, of any contract, agreement, or stipulation in writing, made between such railroad company, and any township, city, or town, for the benefit of the people, or any resolution or inducement in writing extended by such railroad company to the people, as provided by chapter two of the laws of the Fourteenth General Assembly, and the said collection of said taxes has been, shall hereafter be, so suspended for the term of four years from or the date on which said taxes were levied, then it shall be the duty of the board of supervisors of any county in which such taxes have been voted and levied and the collection thereof suspended, as aforesaid, to order the same abated and canceled upon the books of the treasurer of said county.

1868: ch. 48.

1870: ch. 202.

When collection of tax is suspended four years because of non-fulfillment of contract. board of supervisors to abate same.

1872. ch. 2.

SEC. 2. Whenever taxes have been voted to aid in the construction of any railroad in this state, and the work of construction not commenced in good faith in the township where said tax was voted within two years thereafter, then the right of the railroad company to said tax shall be deemed forfeited, and it shall be the duty of the board of supervisors of the proper county to order the same abated and canceled on the books of the county treasurer; and all such taxes paid into the county treasury shall be refunded to the parties entitled thereto.

When work is not commenced in tp. voting tax within two years, same forfeited.

SEC. 3. In all cases where taxes have been voted, and afterward the amount levied by virtue of said vote was compromised by contributions made in lieu of said tax, then the board of supervisors shall order the taxes so levied and compromised to be canceled.

When amt't levied is compromised, board to cancel tax.

SEC. 4. Where taxes have been voted in any township,

* See Chapter 11v.

city, or town, under the provisions of chapter 48 of the laws of the Twelfth General Assembly, or under the provisions of chapter 102 of the laws of the Thirteenth General Assembly, and the work has been commenced and part of the taxes paid over to the company to which such taxes were voted, and the work subsequently suspended until after the expiration of the time for the completion of the same by the agreement of the railroad company with the town, city, or township, or by the proposition made to the voters of such town, city, or township at the time such taxes were voted; and such suspension of the work has been, or shall be suspended for two years after the time for the completion of the same; then the right of the company or any person claiming such taxes, by, through, or under such railroad company, shall be considered forfeited to such taxes, and it shall be the duty of the county board of supervisors to direct the treasurer of the county to cancel such taxes on the tax-books of the county, and such taxes shall not be a lien on the property of any person thereafter.

Where work is suspended for two years, right to tax forfeited, and same to be canceled.

SEC. 5. All acts and parts of acts in conflict with this act are hereby repealed.

Conflicting acts repealed.

SEC. 6. The provisions of section 1 of this act shall not apply to railroad companies which have in good faith commenced the work of construction of such railroad in the township, city, or town where such tax was voted, [and] are now in good faith engaged in building their said roads so commenced, nor shall the provisions of said section in any way affect their right to collect any and all taxes voted by townships, cities, or towns in aid of their said roads, to which they are justly entitled, or annul said taxes, and said railroad companies so in good faith proceeding to construct their said roads shall be entitled to collect and receive such taxes when they have complied with the law under which the same were voted: *Provided, however,* Said companies shall earn and become entitled to such tax within two years from the passage of this act. *Provided,* That this section shall not have the effect to revive any tax already forfeited by reason of the failure of any railroad to comply with any condition or inducement, which, by the provisions of any law heretofore enacted, would cause a forfeiture.

§ 1 not to apply to R. R. commencing work in good faith.

proviso: "co.'s to earn tax in two years." proviso: no tax revived.

Approved, March 17th, 1874.

CHAPTER LIV.

IN RELATION TO TAXES TO AID RAILROADS.

AN ACT to amend an act relating to the taxes voted in aid of H. F. 381.
the Construction of Railroads, passed by the Fifteenth General Assembly.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 6 of said act be and the same is hereby amended so as to read as follows, viz: 1874: xxlviii, § 1 and two not to apply to R. R. commencing work in t'p where same was to be expended.

"SECTION 6. The provisions of sections 1 and 2 of this act shall not apply to railroad companies, which have in good faith commenced the work of construction of their said railroads in the township, city, or town, in which such tax was voted, or in which the same was to be expended prior to the first day of April, 1874, and shall continue in good faith the work of construction in such townships, cities, or towns; nor shall the provisions of said sections in any way affect their right to collect any and all taxes voted by such townships, cities, or towns in aid of their said roads to which they are justly entitled, or annul said taxes, and said railroad companies, so in good faith proceeding to construct their said roads, shall be entitled to collect and receive such taxes when they have complied with the law under which the same were voted. *Provided, however*, Said companies shall earn and become entitled to such tax within two years from the passage of this act. *And provided, further*, That this section shall not have the effect to revive any tax already forfeited by reason of the failure of any railroad to comply with any condition or inducement which by the provisions of any law heretofore enacted would cause a forfeiture."

Approved, March 18th, 1874.

CHAPTER 5.

RAILROAD AND WAGON BRIDGES.

H. F. 179. AN ACT to empower cities and towns to make Contracts with Railroad and Bridge Companies for the use of wagon-bridges across rivers.

Be it enacted by the General Assembly of the State of Iowa:

Cities may contract with owners of bridges for use of same.

SECTION. 1. That all cities situate on any river in the state, whether organized and existing under special charter or by general law, and from which to the opposite shore of any of said rivers a bridge has been or may be constructed by any railroad or other private company, corporation, or person, shall have power to contract, with the company, corporation, or person owning such bridge, for the use of the same as a public highway, jointly with any company, corporation, or person having or desiring the right to use the same for the passage of cars propelled by steam, or otherwise, and in such contract may have the right to assume sole liability for damage to persons or property by reason of their being on any part of said bridge or on an approach to either end thereof caused by the running of cars or locomotives by any corporation, company, or person entitled to use said bridge, whether such damage results from the negligence of the person engaged in running said cars or locomotives, or otherwise; and to indemnify and save harmless the owners of said bridge, and any or all corporations, companies, or persons entitled to use the same, from all liability for damage so caused; and said city may thereafter manage and control said bridge either as a free or a toll bridge, and prescribe such rates of toll as to it from time to time shall seem proper, and make all necessary police regulations for the government of said bridge.

May assume liability for damage to persons and property.

May control such bridges.

PUBLICATION clause.

SEC. 2 This act being deemed of immediate importance, shall be in force from and after its publication in The Iowa Daily State Leader, published in the city of Des Moines, and The Dubuque Herald, published in the city of Dubuque.

Approved, February 19th, 1874.

I hereby certify that the foregoing act was published at Des Moines in *The Iowa Daily State Leader*, February 23, and in *The Dubuque Herald*, February 25, 1874.

JOSIAH T. YOUNG, *Secretary of State.*

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CHAPTER 6.

RAILWAYS IN CITIES AND TOWNS.

AN ACT to Amend Section 464 [Chapter 10, Title IV., "Of Cities S. F. 59. and Incorporated Towns,"] of the Code of 1873.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 464, of the Code of 1873, Code: § 464. be amended by striking out of said section the words, § 470. "Compensation of injuries arising from regrade of streets, Compensation for injury caused by railways in cities and towns." and adding thereto, in lieu thereof, the following words, "Taking private property for works of internal improvement, in chapter 4 of title 10 of the Code of 1873."

SEC. 2. This act being, by the general assembly, deemed of immediate importance, shall take effect and be in force from and after its publication in *The Daily Iowa State Register* and *Daily State Leader*, newspapers published in Des Moines, Iowa. Publication clause.

Approved, March 2d, 1874.

I hereby certify that the foregoing act was published in Des Moines, in *The Iowa Daily State Leader* March 3, and in *The Daily Iowa State Register* March 4, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 18.

INTERSECTING RAILWAYS.

AN ACT to Amend Section[s] 1292 and 1293 of the Code [Title S. F. 201. X., Ch. 5; of "Railways."

Be it enacted by the General Assembly of the State of Iowa, That section[s] 1292 and 1293, of the Code, are hereby repealed; and the following enacted in lieu thereof: Code: § 1292 and 1293.

"Section 1292. Any railway corporation, operating a railway in this state, intersecting or crossing any other line of railway, of the same gauge, operated by any other company, shall, by means of a Y, or other suitable and proper means, be made to connect with such other railway so intersected or crossed; and railway companies where railroads shall be so connected shall draw over their respective roads the cars of such connecting railway; and also those of any other railway or railways connected with said roads made Railways crossing or intersecting others to connect, how. Companies to draw cars from connecting roads.

to connect as aforesaid, and also the cars of all transportation companies or persons, at reasonable terms, and for a compensation not exceeding their ordinary rates.

Compensat'n. "Sec. 1293. When such corporations are unable to agree upon the method and terms of connection and rates of transportation, either, or any person interested in having such connection made, may make application to the district or circuit court in any county in which said connection may be desired or located, or to the judge of said courts if in vacation, after ten days' notice in writing to the companies. After hearing the parties, or on default, the said judge shall appoint three disinterested persons, being presidents or superintendents of railways, or experts in railway business, without regard to their place of residence, as commissioners, to determine the method and terms of connection and rules and regulations necessary thereto: *Provided*, That the rates as fixed by the said commissioners, for freights offered or transported in the cars of the company offering the same, shall in no case exceed the local rates per mile fixed by law or set forth in the carrying companies' freight tariff prepared and made public in accordance with the laws of the state."

Application to court or judge when companies disagree; who may make.

Appointment of commissi'n to fix rates.

Rates not to exceed company's tariff.

Approved, March 13th, 1874.

CHAPTER 20.

PREFERRED STOCK IN RAILWAYS.

S. F. 188. AN ACT Authorizing Railway Corporations to issue Preferred Stock for bonded Indebtedness. [Amendatory of Code, Title X., Chapter 5: "Of Railways."]

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That any railway corporation which has no surplus, after paying its running expenses, with which to pay the interest on its bonded indebtedness, with the assent of its bondholders, in addition to the right conferred by section 1286 of the Code, may, with the assent of two thirds of its stockholders, issue its preferred [stock], at par, to an amount equal to and not exceeding its bonded indebtedness, in exchange for its said bonded indebtedness. The said stock shall be entitled to such dividends from its net profits as the directors of the corporation may determine, not exceeding eight per cent. per annum, if the same is earned in any one year, after payment of all interest on the indebtedness of the corporation, before any dividend is made to the common stock.

Railway corporations may issue preferred stock to pay bonded debt. Code: § 1286.

SEC. 2. This act being deemed of immediate importance shall take effect twenty days after its publication in The Iowa State Register and Iowa State Leader, newspapers printed and published at Des Moines, Iowa. Publication clause.

Approved, March 14th, 1874.

I hereby certify that the foregoing act was published in Des Moines in *The Iowa Daily State Leader* March 20, and in *The Daily Iowa State Register* March 21, 1874.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER 47.

RAILWAYS CROSSING HIGHWAYS.

AN ACT to Amend Chapter Four (4) of Title X. of the Code, on S. F. 41.

"taking Private Property for Works of Internal Improvement."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 1262, of chapter 4, of the Code be amended so as to read as follows :

"Any such corporation may raise or lower any turnpike, plank road, or other highway, for the purpose of having its railway cross over or under the same; and in such cases said corporation shall put such highway, as soon as may be, in as good repair and condition as before such alteration at such place of crossing." Right and duty of railway corporations.

SEC. 2. This bill being of immediate importance, shall take effect and be in force thirty days after its publication in the Iowa State Register and the Des Moines Leader, according to law.

Approved, March 18, 1874.

I hereby certify that the foregoing act was published in *The Iowa Daily State Leader*, March 27, and in *The Iowa Daily State Register*, March 28, 1874.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER 65.

NON-USER OF RAILROAD RIGHT-OF WAY.

AN ACT to Amend Section 1260, Chapter 4, Title 10, of the Code of Iowa [relating to Taking Private Property for Works of Internal Improvement].

Code, § 1260.

Non-user for five years deemed an abandonment in favor of party entering upon the work.

Be it enacted by the General Assembly of the State of Iowa, That section 1260, chapter 4, title 10, of the Code of Iowa, be and the same is hereby amended so as to read as follows:

Section 1260. In any case where a railway, constructed in whole or in part, has ceased to be operated or used for more than five years, or in any case where the construction of a railway has been commenced by any corporation or person, and work on the same has ceased, and has not been in good faith resumed for more than five years, and the same remains unfinished, it shall be deemed and taken that such corporation or person thus in default has abandoned all right and privilege over so much as remains unfinished, as aforesaid, in favor of any other corporation or person which may enter upon such abandoned work, as provided in section 1261.

Approved, March 21st, 1874.

CHAPTER 68.

RATES OF FARE AND FREIGHT.

S. F. 12, 13, 25, 26, 49, 66, 73, and 104.

AN ACT to Establish Reasonable Maximum Rates of Charges for the Transportation of Freight and Passengers on the Different Railroads of this State [Amendatory of Code, Title X., Chapter 5: "Of Railways."]

Classification of railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all railroad corporations organized or doing business in this state, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight, which are herein prescribed. All railroads in this state shall be classified according to the gross amount of their respective annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall

be four thousand dollars (\$4,000) or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars (\$3,000) or any sum in excess thereof less than four thousand dollars (\$4,000). Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars (\$3,000).

SEC. 2. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person, with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A" three cents; class "B" three and one-half cents; class "C" four cents: *Provided*, That no such corporation shall charge, demand, or receive any greater compensation per mile for the transportation of children twelve years of age or under, than half the rates above prescribed: *And provided, also*, A charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train. Maximum rates of fare.

SEC. 3. The tariff rates established in the following schedule shall be considered the basis on which to compute the compensation for transporting freights, goods, merchandise, or property over any line of railroads within this state:— Tariff rates.

REPORT OF RAILROAD COMMISSIONERS.

Schedule of
tariff rates.

[SCHEDULE OF TARIFF RATES.]

DISTANCES in miles.	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Salt, cement, plaster, and stucco, in cents, per barrel, in lots of 25 barrels or over.	All grain (except wheat) and mill- stuff, in cents, per 100 pounds, per car-load.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car-load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car- load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars, per car load.	Class B, in dollars, per car-load.	Class C, in dollars, per car-load.	Coal, in dollars and cents, per ton, per car-load.
	First class.	Second class.	Third class.	Fourth class.												
1 and less than 2	12 00	10 67	9 33	8 00	10 89	12 72	4 23	4 68	27 8	9 00	8 00	00	9 60	8 00	7 68	62 36
2 and less than 3	12 50	11 06	9 68	8 20	10 89	12 89	4 35	4 78	27 8	9 25	8 24	00	9 87	8 24	7 96	63 25
3 and less than 4	13 00	11 46	9 88	8 40	10 89	13 25	4 44	4 88	27 8	9 35	8 46	00	9 87	8 46	8 11	64 00
4 and less than 5	13 50	12 25	10 28	8 60	11 38	13 51	4 53	4 94	27 8	10 05	8 56	00	10 15	8 56	8 27	64 62
5 and less than 6	14 00	12 56	10 50	8 75	11 55	13 78	4 62	5 06	27 8	10 40	8 67	00	10 48	8 67	8 43	65 56
6 and less than 7	14 40	12 88	10 78	8 90	11 77	14 04	4 70	5 17	27 8	10 68	8 79	00	10 71	8 79	8 59	66 68
7 and less than 8	14 80	13 18	10 85	9 02	11 99	14 30	4 79	5 28	27 8	10 86	8 90	00	10 99	8 90	8 70	67 68
8 and less than 9	15 20	13 48	11 16	9 14	12 21	14 58	4 86	5 38	27 8	11 20	9 03	00	11 58	9 03	8 80	68 68
9 and less than 10	16 00	13 40	11 57	9 26	12 48	15 04	4 87	5 46	27 8	11 50	9 16	00	11 88	9 16	8 90	69 68
10 and less than 11	16 40	13 40	11 59	9 38	12 65	15 09	5 06	5 56	27 8	12 06	10 40	00	12 14	10 40	9 00	70 68
11 and less than 12	16 80	14 00	12 00	9 50	12 87	15 35	5 14	5 66	27 8	12 38	10 58	00	12 44	11 11	9 03	71 71
12 and less than 13	17 20	14 00	12 21	9 61	13 09	15 61	5 22	5 75	27 8	12 64	10 86	00	12 78	11 47	9 23	72 72
13 and less than 14	17 60	15 01	12 42	9 72	13 31	15 88	5 32	5 85	27 8	12 92	11 13	00	13 01	11 67	9 34	73 73
14 and less than 15	18 00	15 32	12 68	9 84	13 53	16 14	5 41	5 95	27 8	13 20	11 36	00	13 31	12 23	9 50	74 74
15 and less than 16	18 40	15 61	12 83	9 94	13 75	16 40	5 50	6 05	27 8	13 48	11 50	00	13 60	12 77	9 60	75 75
16 and less than 17	18 80	15 92	13 04	10 05	13 97	16 66	5 58	6 23	27 8	13 76	12 11	00	13 88	13 00	9 70	76 76
17 and less than 18	19 20	16 23	13 25	10 16	14 11	16 93	5 67	6 38	27 8	14 04	12 23	00	14 16	13 13	9 80	77 77
18 and less than 19	19 60	16 54	13 46	10 27	14 11	17 10	5 76	6 48	27 8	14 04	12 23	00	14 16	13 13	9 80	78 78

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REPORT OF RAILROAD COMMISSIONERS.

Schedule of
tariff rates—
Continued.

DISTANCES in miles.	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Gall. cement, plaster and stucco, in cents, per barrel, in lots of 25 bar- rels or over.	All grain (except wheat) and mill- stuffs, in cents, per 100 pounds, per car-load.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car-load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car-load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars per car-load.	Class B, in dollars, per car-load.	Class C, in dollars, per car-load.	Coal, in dollars and cents, per ton, per car-load.
	First class.	Second class.	Third class.	Fourth class.												
61 and less than 62	29 20	24 85	19 46	14 60	87 32	46 28	9 49	10 49	18 55	23 05	17 48	14 60	24 49	18 98	13 91	12 15
62 and less than 63	29 40	24 60	19 60	14 70	87 00	46 00	9 68	10 58	18 73	22 16	17 68	14 70	24 80	19 06	13 63	11 11
63 and less than 64	29 60	24 67	19 78	14 80	86 53	45 53	9 72	10 68	18 90	22 26	17 68	14 80	24 80	19 06	13 63	11 11
64 and less than 65	29 80	24 88	19 88	14 90	86 45	45 45	9 81	10 78	19 07	22 35	17 78	14 90	24 80	19 06	13 63	11 11
65 and less than 66	30 00	25 00	20 00	15 00	86 38	45 38	9 90	10 88	19 24	22 45	17 88	15 00	24 80	19 27	13 91	11 11
66 and less than 67	30 20	25 17	20 18	15 10	86 30	45 30	9 98	10 98	19 41	22 55	17 88	15 10	24 80	19 27	13 91	11 11
67 and less than 68	30 40	25 38	20 28	15 20	86 22	45 22	10 07	11 08	19 58	22 65	17 88	15 20	24 80	19 27	13 91	11 11
68 and less than 69	30 60	25 50	20 40	15 30	86 14	45 14	10 16	11 17	19 75	22 75	17 88	15 30	24 80	19 27	13 91	11 11
69 and less than 70	30 80	25 67	20 53	15 40	86 06	45 06	10 25	11 27	19 92	22 85	17 88	15 40	24 80	19 27	13 91	11 11
70 and less than 71	31 00	25 88	20 68	15 50	85 98	44 98	10 34	11 37	20 09	22 95	17 88	15 50	24 80	19 27	13 91	11 11
71 and less than 72	31 20	26 00	20 80	15 60	85 90	44 90	10 42	11 46	20 26	23 05	17 88	15 60	24 80	19 27	13 91	11 11
72 and less than 73	31 40	26 17	20 98	15 70	85 82	44 82	10 51	11 56	20 43	23 15	17 88	15 70	24 80	19 27	13 91	11 11
73 and less than 74	31 60	26 38	21 08	15 80	85 74	44 74	10 59	11 66	20 60	23 25	17 88	15 80	24 80	19 27	13 91	11 11
74 and less than 75	31 80	26 50	21 20	15 90	85 66	44 66	10 68	11 75	20 77	23 35	17 88	15 90	24 80	19 27	13 91	11 11
75 and less than 76	32 00	26 67	21 33	16 00	85 58	44 58	10 78	11 85	20 94	23 45	17 88	16 00	24 80	19 27	13 91	11 11
76 and less than 77	32 20	26 88	21 46	16 10	85 50	44 50	10 86	11 95	21 11	23 55	17 88	16 10	24 80	19 27	13 91	11 11
77 and less than 78	32 40	27 00	21 60	16 20	85 42	44 42	10 95	12 04	21 28	23 65	17 88	16 20	24 80	19 27	13 91	11 11
78 and less than 79	32 60	27 17	21 78	16 30	85 34	44 34	11 04	12 14	21 45	23 75	17 88	16 30	24 80	19 27	13 91	11 11

APPENDIX.

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79 and less than 80	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000																																																																															
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XV

REPORT OF RAILROAD COMMISSIONERS.

Schedule of
tariff rates—
Continued.

DISTANCES in miles.	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Salt, cement, plaster, and stucco, in cents, per barrel, in lots of 25 barrels or over.	All grain (except wheat) and mill- stuffs, in cents, per 100 pounds, per car-load.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car-load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car- load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars, per car-load.	Class B, in dollars, per car-load.	Class C, in dollars, per car-load.	Coal, in dollars and cents, per ton, per car-load.
	First class.	Second class.	Third class.	Fourth class.												
121 and less than 122...	41 30	34 83	27 46	20 60	84 52	41 47	13 00	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
122 and less than 123...	41 40	34 90	27 53	20 60	84 52	41 47	13 04	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
123 and less than 124...	41 50	34 97	27 60	20 60	84 52	41 47	13 08	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
124 and less than 125...	41 60	35 04	27 67	20 60	84 52	41 47	13 12	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
125 and less than 126...	41 70	35 11	27 74	20 60	84 52	41 47	13 16	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
126 and less than 127...	41 80	35 18	27 81	20 60	84 52	41 47	13 20	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
127 and less than 128...	41 90	35 25	27 88	20 60	84 52	41 47	13 24	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
128 and less than 129...	42 00	35 32	27 95	20 60	84 52	41 47	13 28	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
129 and less than 130...	42 10	35 39	28 02	20 60	84 52	41 47	13 32	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
130 and less than 131...	42 20	35 46	28 09	20 60	84 52	41 47	13 36	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
131 and less than 132...	42 30	35 53	28 16	20 60	84 52	41 47	13 40	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
132 and less than 133...	42 40	35 60	28 23	20 60	84 52	41 47	13 44	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
133 and less than 134...	42 50	35 67	28 30	20 60	84 52	41 47	13 48	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
134 and less than 135...	43 00	35 74	28 37	20 60	84 52	41 47	13 52	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
135 and less than 136...	43 10	35 81	28 44	20 60	84 52	41 47	13 56	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
136 and less than 137...	43 20	35 88	28 51	20 60	84 52	41 47	14 00	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
137 and less than 138...	43 30	35 95	28 58	20 60	84 52	41 47	14 04	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00
138 and less than 139...	43 40	36 02	28 65	20 60	84 52	41 47	14 08	15 26	62 25	30 40	25 00	14 00	34 00	22 50	22 50	19 00

APPENDIX.

OXV

Distance— Continued.	Do, 1st class.	Do, 2d class.	Do, 3d class.	Merchandise, 4th class.	Flour.	Salt, cement, plaster and stucco.	Other Grain.	Wheat.	Lumber.	Horses and Mules.	Cattle and Hogs.	Sheep.	Class A.	Class B.	Class C.	Coal.
139 and less than 140....	44 80	37 83	29 86	22 40	38 74	43 84	14 87	16 15	28 50	31 00	25 34	22 50	34 91	37 30	23 74	1 99
140 and less than 141....	45 00	37 50	30 10	22 50	38 85	43 96	14 91	16 21	28 53	31 10	25 38	22 50	35 02	37 30	23 84	2 01
141 and less than 142....	45 15	37 63	30 20	22 54	38 96	44 08	14 94	16 25	28 56	31 20	25 41	22 50	35 12	37 30	23 94	2 02
142 and less than 143....	45 30	37 75	30 30	22 58	39 07	44 20	14 97	16 30	28 59	31 30	25 45	22 50	35 22	37 30	24 04	2 03
143 and less than 144....	45 45	37 88	30 40	22 62	39 18	44 32	15 01	16 34	28 62	31 40	25 49	22 50	35 32	37 30	24 14	2 04
144 and less than 145....	45 60	37 99	30 50	22 66	39 29	44 44	15 04	16 38	28 65	31 50	25 53	22 50	35 42	37 30	24 24	2 05
145 and less than 146....	45 75	38 10	30 60	22 70	39 40	44 56	15 08	16 42	28 68	32 00	25 57	22 50	35 52	37 30	24 34	2 06
146 and less than 147....	45 90	38 20	30 70	22 74	39 51	45 08	15 12	16 46	28 71	32 10	25 61	22 50	35 62	37 30	24 44	2 07
147 and less than 148....	46 05	38 31	30 80	22 78	39 62	45 19	15 15	16 50	28 74	32 20	25 65	22 50	35 72	37 30	24 54	2 08
148 and less than 149....	46 20	38 42	30 90	22 82	39 73	45 31	15 19	16 54	28 77	32 30	25 69	22 50	35 82	37 30	24 64	2 09
149 and less than 150....	46 35	38 53	31 00	22 86	39 84	45 42	15 22	16 58	28 80	32 40	25 73	22 50	35 92	37 30	24 74	2 10
150 and less than 151....	46 50	38 64	31 10	22 90	39 95	45 54	15 26	16 62	28 83	32 50	25 77	22 50	36 02	37 30	24 84	2 11
151 and less than 152....	46 65	38 75	31 20	22 94	40 06	45 65	15 29	16 66	28 86	32 60	25 81	22 50	36 12	37 30	24 94	2 12
152 and less than 153....	46 80	38 86	31 30	22 98	40 17	45 76	15 33	16 70	28 89	32 70	25 85	22 50	36 22	37 30	25 04	2 13
153 and less than 154....	46 95	38 97	31 40	23 02	40 28	45 87	15 37	16 74	28 92	32 80	25 89	22 50	36 32	37 30	25 14	2 14
154 and less than 155....	47 10	39 08	31 50	23 06	40 39	45 98	15 40	16 78	28 95	32 90	25 93	22 50	36 42	37 30	25 24	2 15
155 and less than 156....	47 25	39 19	31 60	23 10	40 50	46 09	15 44	16 82	28 98	33 00	25 97	22 50	36 52	37 30	25 34	2 16
156 and less than 157....	47 40	39 30	31 70	23 14	40 61	46 20	15 48	16 86	29 01	33 10	26 01	22 50	36 62	37 30	25 44	2 17
157 and less than 158....	47 55	39 41	31 80	23 18	40 72	46 31	15 52	16 90	29 04	33 20	26 05	22 50	36 72	37 30	25 54	2 18
158 and less than 159....	47 70	39 52	31 90	23 22	40 83	46 42	15 56	16 94	29 07	33 30	26 09	22 50	36 82	37 30	25 64	2 19
159 and less than 160....	47 85	39 63	32 00	23 26	40 94	46 53	15 60	16 98	29 10	33 40	26 13	22 50	36 92	37 30	25 74	2 20
160 and less than 161....	48 00	39 74	32 10	23 30	41 05	46 64	15 64	17 02	29 13	33 50	26 17	22 50	37 02	37 30	25 84	2 21
161 and less than 162....	48 15	40 00	32 20	23 34	41 16	46 75	15 68	17 06	29 16	33 60	26 21	22 50	37 12	37 30	25 94	2 22
162 and less than 163....	48 30	40 25	32 30	23 38	41 27	46 86	15 72	17 10	29 19	33 70	26 25	22 50	37 22	37 30	26 04	2 23
163 and less than 164....	48 45	40 50	32 40	23 42	41 38	46 97	15 76	17 14	29 22	33 80	26 29	22 50	37 32	37 30	26 14	2 24
164 and less than 165....	48 60	40 75	32 50	23 46	41 49	47 08	15 80	17 18	29 25	33 90	26 33	22 50	37 42	37 30	26 24	2 25
165 and less than 166....	48 75	41 00	32 60	23 50	41 60	47 19	15 84	17 22	29 28	34 00	26 37	22 50	37 52	37 30	26 34	2 26
166 and less than 167....	48 90	41 25	32 70	23 54	41 71	47 30	15 88	17 26	29 31	34 10	26 41	22 50	37 62	37 30	26 44	2 27
167 and less than 168....	49 05	41 50	32 80	23 58	41 82	47 41	15 92	17 30	29 34	34 20	26 45	22 50	37 72	37 30	26 54	2 28
168 and less than 169....	49 20	41 75	32 90	23 62	41 93	47 52	15 96	17 34	29 37	34 30	26 49	22 50	37 82	37 30	26 64	2 29
169 and less than 170....	49 35	42 00	33 00	23 66	42 04	47 63	16 00	17 38	29 40	34 40	26 53	22 50	37 92	37 30	26 74	2 30
170 and less than 171....	49 50	42 25	33 10	23 70	42 15	47 74	16 04	17 42	29 43	34 50	26 57	22 50	38 02	37 30	26 84	2 31
171 and less than 172....	49 65	42 50	33 20	23 74	42 26	47 85	16 08	17 46	29 46	34 60	26 61	22 50	38 12	37 30	26 94	2 32
172 and less than 173....	49 80	42 75	33 30	23 78	42 37	47 96	16 12	17 50	29 49	34 70	26 65	22 50	38 22	37 30	27 04	2 33
173 and less than 174....	49 95	43 00	33 40	23 82	42 48	48 07	16 16	17 54	29 52	34 80	26 69	22 50	38 32	37 30	27 14	2 34
174 and less than 175....	50 10	43 25	33 50	23 86	42 59	48 18	16 20	17 58	29 55	34 90	26 73	22 50	38 42	37 30	27 24	2 35
175 and less than 176....	50 25	43 50	33 60	23 90	42 70	48 29	16 24	17 62	29 58	35 00	26 77	22 50	38 52	37 30	27 34	2 36
176 and less than 177....	50 40	43 75	33 70	23 94	42 81	48 40	16 28	17 66	29 61	35 10	26 81	22 50	38 62	37 30	27 44	2 37
177 and less than 178....	50 55	44 00	33 80	23 98	42 92	48 51	16 32	17 70	29 64	35 20	26 85	22 50	38 72	37 30	27 54	2 38
178 and less than 179....	50 70	44 25	33 90	24 02	43 03	48 62	16 36	17 74	29 67	35 30	26 89	22 50	38 82	37 30	27 64	2 39
179 and less than 180....	50 85	44 50	34 00	24 06	43 14	48 73	16 40	17 78	29 70	35 40	26 93	22 50	38 92	37 30	27 74	2 40
180 and less than 181....	51 00	44 75	34 10	24 10	43 25	48 84	16 44	17 82	29 73	35 50	26 97	22 50	39 02	37 30	27 84	2 41

REPORT OF RAILROAD COMMISSIONERS.

Schedule of
tariff rates—
Continued.

DISTANCES in miles.	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Salt, cement, plaster and stucco, in cents, per barrel, in lots of 25 bar- rels or over.	All grain (except wheat) and mil- luffs, in cents, per 100 pounds.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car- load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars, per car load.	Class B, in dollars, per car load.	Class C, in dollars, per car-load.	Coal, in dollars and cents, per ton, per car load.
	First class.	Second class.	Third class.	Fourth class.												
181 and less than 183	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
182 and less than 183	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
183 and less than 184	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
184 and less than 185	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
185 and less than 186	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
186 and less than 187	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
187 and less than 188	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
188 and less than 189	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
189 and less than 190	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
190 and less than 191	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
191 and less than 192	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
192 and less than 193	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
193 and less than 194	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
194 and less than 195	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
195 and less than 196	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
196 and less than 197	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
197 and less than 198	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
198 and less than 199	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22
199 and less than 200	38	42	34	26	52	48	18	17	23	38	18	22	40	23	22	22

APPENDIX.

CXVII

199 and less than 200...	200 and less than 201...	201 and less than 202...	202 and less than 203...	203 and less than 204...	204 and less than 205...	205 and less than 206...	206 and less than 207...	207 and less than 208...	208 and less than 209...	209 and less than 210...	210 and less than 211...	211 and less than 212...	212 and less than 213...	213 and less than 214...	214 and less than 215...	215 and less than 216...	216 and less than 217...	217 and less than 218...	218 and less than 219...	219 and less than 220...	220 and less than 221...	221 and less than 222...	222 and less than 223...	223 and less than 224...	224 and less than 225...	225 and less than 226...	226 and less than 227...	227 and less than 228...	228 and less than 229...	229 and less than 230...	230 and less than 231...	231 and less than 232...	232 and less than 233...	233 and less than 234...	234 and less than 235...	235 and less than 236...	236 and less than 237...	237 and less than 238...	238 and less than 239...	239 and less than 240...	240 and less than 241...									
100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150
151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	
201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	
251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	
301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	
351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	
401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	
451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	
501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	
551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	
601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	
651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	
701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	
751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	
801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	
851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	
901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	
951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	

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600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650
650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700
700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750
750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792								

Distances—
Continued.

REPORT OF RAILROAD COMMISSIONERS.

Schedule of
tariff rates—
Continued.

DISTANCES in miles	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Salt, cement, plaster, and stucco, in cents, per barrel, in lots of 25 barrels or over.	All grain (except wheat) and mill- stuffs, in cents, per 100 pounds, per car-load.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car-load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car- load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars, per car-load.	Class B, in dollars, per car-load.	Class C, in dollars, per car-load.	Coal, in dollars and cents, per ton, per car-load.
	First class.	Second class.	Third class.	Fourth class.												
211 and less than 242...	60 15	60 12	40 10	30 08	46 06	54 37	18 42	20 26	35 81	41 20	35 06	30 98	45 41	37 91	34 68	80 1/2
242 and less than 243...	60 80	50 25	40 20	30 15	46 15	55 07	18 46	20 30	35 87	41 30	35 15	31 04	45 52	38 02	34 68	81
243 and less than 244...	60 45	50 37	40 20	30 28	46 21	55 18	18 49	20 31	35 95	41 40	35 21	31 10	45 52	38 12	34 77	81 1/2
244 and less than 245...	60 60	50 50	40 40	30 30	46 33	55 28	18 53	20 36	36 02	41 50	35 33	31 16	45 52	38 23	34 87	82
245 and less than 246...	60 75	50 62	40 50	30 38	46 42	55 39	18 57	20 42	36 08	41 60	35 42	31 22	45 53	38 33	34 96	82 1/2
246 and less than 247...	60 90	50 75	40 60	30 45	46 50	55 49	19 00	20 46	36 15	41 70	35 51	31 28	45 54	38 43	35 06	83
247 and less than 248...	61 05	50 88	40 70	30 53	46 59	55 60	19 03	20 49	36 21	41 80	35 60	31 34	45 54	38 51	35 19	83 1/2
248 and less than 249...	61 20	51 00	40 80	30 60	46 68	55 70	19 06	20 52	36 28	41 90	35 69	31 40	46 11	39 02	35 27	84
249 and less than 250...	61 35	51 12	40 90	30 68	46 77	55 81	19 09	20 57	36 35	42 00	35 78	31 46	46 18	39 10	35 35	84 1/2
250 and less than 251...	61 50	51 25	41 00	30 75	46 86	55 91	19 12	20 61	36 42	42 10	35 86	31 52	46 25	39 18	35 43	85
251 and less than 252...	61 62	51 35	41 05	30 81	46 94	56 02	19 15	20 64	36 50	42 20	35 94	31 58	46 32	39 26	35 51	85 1/2
252 and less than 253...	61 74	51 45	41 10	30 87	47 03	56 13	19 18	20 68	36 57	42 30	36 02	31 64	46 39	39 34	35 59	86
253 and less than 254...	61 86	51 55	41 24	30 93	47 12	56 23	19 21	20 72	36 63	42 40	36 10	31 70	46 46	39 42	35 67	86 1/2
254 and less than 255...	61 98	51 65	41 33	30 99	47 21	56 33	19 24	20 76	36 70	42 50	36 18	31 76	46 53	39 50	35 75	87
255 and less than 256...	62 10	51 75	41 43	31 05	47 30	56 44	19 27	20 81	36 77	43 00	36 26	31 82	46 60	39 58	35 83	87 1/2
256 and less than 257...	62 22	51 85	41 53	31 11	47 38	56 54	19 30	20 84	36 84	43 10	36 34	31 88	46 67	39 66	35 91	88
257 and less than 258...	62 34	52 06	41 64	31 17	47 47	56 65	19 33	20 87	36 91	43 20	36 42	31 94	46 74	39 74	35 99	88 1/2
258 and less than 259...	62 46	52 15	41 72	31 23	47 56	56 75	19 36	20 92	36 98	43 30	36 50	32 00	46 81	39 82	36 07	89
259 and less than 260...	62 58	52 25	41 81	31 29	47 65	56 86	19 39	20 96	37 05	43 40	36 58	32 06	46 88	39 90	36 15	89 1/2

APPENDIX.

CXIX

260 and less than 261	2 90 1/2	28 31	56 07	74 92	95 41	109 06	123 08	137 19	151 10	165 10	179 10	193 10	207 10	221 10	235 10	249 10	263 10	277 10	291 10	305 10	319 10	333 10	347 10	361 10	375 10	389 10	403 10	417 10	431 10	445 10	459 10	473 10	487 10	501 10	515 10	529 10	543 10	557 10	571 10	585 10	599 10	613 10	627 10	641 10	655 10	669 10	683 10	697 10	711 10	725 10	739 10	753 10	767 10	781 10	795 10	809 10	823 10	837 10	851 10	865 10	879 10	893 10	907 10	921 10	935 10	949 10	963 10	977 10	991 10	1005 10	1019 10	1033 10	1047 10	1061 10	1075 10	1089 10	1103 10	1117 10	1131 10	1145 10	1159 10	1173 10	1187 10	1201 10	1215 10	1229 10	1243 10	1257 10	1271 10	1285 10	1299 10	1313 10	1327 10	1341 10	1355 10	1369 10	1383 10	1397 10	1411 10	1425 10	1439 10	1453 10	1467 10	1481 10	1495 10	1509 10	1523 10	1537 10	1551 10	1565 10	1579 10	1593 10	1607 10	1621 10	1635 10	1649 10	1663 10	1677 10	1691 10	1705 10	1719 10	1733 10	1747 10	1761 10	1775 10	1789 10	1803 10	1817 10	1831 10	1845 10	1859 10	1873 10	1887 10	1901 10	1915 10	1929 10	1943 10	1957 10	1971 10	1985 10	1999 10	2013 10	2027 10	2041 10	2055 10	2069 10	2083 10	2097 10	2111 10	2125 10	2139 10	2153 10	2167 10	2181 10	2195 10	2209 10	2223 10	2237 10	2251 10	2265 10	2279 10	2293 10	2307 10	2321 10	2335 10	2349 10	2363 10	2377 10	2391 10	2405 10	2419 10	2433 10	2447 10	2461 10	2475 10	2489 10	2503 10	2517 10	2531 10	2545 10	2559 10	2573 10	2587 10	2601 10	2615 10	2629 10	2643 10	2657 10	2671 10	2685 10	2699 10	2713 10	2727 10	2741 10	2755 10	2769 10	2783 10	2797 10	2811 10	2825 10	2839 10	2853 10	2867 10	2881 10	2895 10	2909 10	2923 10	2937 10	2951 10	2965 10	2979 10	2993 10	3007 10	3021 10	3035 10	3049 10	3063 10	3077 10	3091 10	3105 10	3119 10	3133 10	3147 10	3161 10	3175 10	3189 10	3203 10	3217 10	3231 10	3245 10	3259 10	3273 10	3287 10	3301 10	3315 10	3329 10	3343 10	3357 10	3371 10	3385 10	3399 10	3413 10	3427 10	3441 10	3455 10	3469 10	3483 10	3497 10	3511 10	3525 10	3539 10	3553 10	3567 10	3581 10	3595 10	3609 10	3623 10	3637 10	3651 10	3665 10	3679 10	3693 10	3707 10	3721 10	3735 10	3749 10	3763 10	3777 10	3791 10	3805 10	3819 10	3833 10	3847 10	3861 10	3875 10	3889 10	3903 10	3917 10	3931 10	3945 10	3959 10	3973 10	3987 10	4001 10	4015 10	4029 10	4043 10	4057 10	4071 10	4085 10	4099 10	4113 10	4127 10	4141 10	4155 10	4169 10	4183 10	4197 10	4211 10	4225 10	4239 10	4253 10	4267 10	4281 10	4295 10	4309 10	4323 10	4337 10	4351 10	4365 10	4379 10	4393 10	4407 10	4421 10	4435 10	4449 10	4463 10	4477 10	4491 10	4505 10	4519 10	4533 10	4547 10	4561 10	4575 10	4589 10	4603 10	4617 10	4631 10	4645 10	4659 10	4673 10	4687 10	4701 10	4715 10	4729 10	4743 10	4757 10	4771 10	4785 10	4799 10	4813 10	4827 10	4841 10	4855 10	4869 10	4883 10	4897 10	4911 10	4925 10	4939 10	4953 10	4967 10	4981 10	4995 10	5009 10	5023 10	5037 10	5051 10	5065 10	5079 10	5093 10	5107 10	5121 10	5135 10	5149 10	5163 10	5177 10	5191 10	5205 10	5219 10	5233 10	5247 10	5261 10	5275 10	5289 10	5303 10	5317 10	5331 10	5345 10	5359 10	5373 10	5387 10	5401 10	5415 10	5429 10	5443 10	5457 10	5471 10	5485 10	5499 10	5513 10	5527 10	5541 10	5555 10	5569 10	5583 10	5597 10	5611 10	5625 10	5639 10	5653 10	5667 10	5681 10	5695 10	5709 10	5723 10	5737 10	5751 10	5765 10	5779 10	5793 10	5807 10	5821 10	5835 10	5849 10	5863 10	5877 10	5891 10	5905 10	5919 10	5933 10	5947 10	5961 10	5975 10	5989 10	6003 10	6017 10	6031 10	6045 10	6059 10	6073 10	6087 10	6101 10	6115 10	6129 10	6143 10	6157 10	6171 10	6185 10	6199 10	6213 10	6227 10	6241 10	6255 10	6269 10	6283 10	6297 10	6311 10	6325 10	6339 10	6353 10	6367 10	6381 10	6395 10	6409 10	6423 10	6437 10	6451 10	6465 10	6479 10	6493 10	6507 10	6521 10	6535 10	6549 10	6563 10	6577 10	6591 10	6605 10	6619 10	6633 10	6647 10	6661 10	6675 10	6689 10	6703 10	6717 10	6731 10	6745 10	6759 10	6773 10	6787 10	6801 10	6815 10	6829 10	6843 10	6857 10	6871 10	6885 10	6899 10	6913 10	6927 10	6941 10	6955 10	6969 10	6983 10	6997 10	7011 10	7025 10	7039 10	7053 10	7067 10	7081 10	7095 10	7109 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10	13661 10	13675 10	13689 10	13703 10	13717 10	13731 10	13745 10	13759 10	13773 10	13787 10	13801 10	13815 10	13829 10	13843 10	13857 10	13871 10	13885 10	13899 10	13913 10	13927 10	13941 10	13955 10	13969 10	13983 10	13997 10	14011 10	14025 10	14039 10	14053 10	14067 10
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REPORT OF RAILROAD COMMISSIONERS.

Schedule of
tariff rates—
Continued.

DISTANCES in miles.	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Salt, cement, plaster, and stucco, in cents, per barrel, in lots of 25 barrels or over.	All grain [except wheat] and mill stuffs, in cents, per 100 pounds, per car-load.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car-load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car- load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars, per car-load.	Class B, in dollars, per car-load.	Class C, in dollars, per car-load.	Coal, in dollars and cents, per ton, per car-load.	
	First class.	Second class.	Third class.	Fourth class.													
302 and less than 303...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
303 and less than 304...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
304 and less than 305...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
305 and less than 306...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
306 and less than 307...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
307 and less than 308...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
308 and less than 309...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
309 and less than 310...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
310 and less than 311...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
311 and less than 312...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
312 and less than 313...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
313 and less than 314...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
314 and less than 315...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
315 and less than 316...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
316 and less than 317...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
317 and less than 318...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
318 and less than 319...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2
319 and less than 320...	67 68	57 59	45 12	34 38	53 00	60 75	20 30	22 22	67 68	47 37	40 10	82 00	19 01	42 01	06 00	2 10	1/2

RT OF RAILROAD COMMISSIONERS.

DISTANCES in miles.	Merchandise, in cents, per hundred pounds.				Flour and meal, in cents, per bar- rel, per car-load.	Salt, cement, plaster, and stucco, in cents, per barrel, in lots of 25 barrels or over.	All grain (except wheat) and mill- stuffs, in cents, per 100 pounds, and mill- stuffs, in cents, per 10 pounds, per car-load.	Wheat, in cents, per 100 pounds, per car-load.	Lumber, in dollars, per car-load.	Horses and mules, in dollars, per car-load.	Cattle and hogs, in dollars, per car-load.	Sheep, in dollars, per car-load, sin- gle deck.	Class A, in dollars, per car-load.	Class B, in dollars, per car-l-	Class C, in dollars, per car-l-	Coal, in dollars and cents, 1 per car-load.
	First class.	Second class.	Third class.	Fourth class.												
362 and less than 363...	73 86	61 40	49 12	38 84	54 91	65 58	21 98	24 15	42 68	62 68	44 80	88 88	54 99	47 59	41 24	8 41
363 and less than 364...	73 78	61 48	49 18	38 89	54 97	65 67	21 98	24 18	42 65	62 77	44 98	88 80	54 00	47 66	41 31	8 41½
364 and less than 365...	73 88	61 56	49 25	38 91	55 04	65 75	22 01	24 21	42 70	62 86	45 06	88 88	54 06	47 73	41 38	8 42
365 and less than 366...	73 88	61 65	49 32	38 96	55 11	65 83	22 04	24 24	42 75	62 95	45 14	88 88	54 12	47 80	41 45	8 42½
366 and less than 367...	74 08	61 73	49 38	37 04	55 17	65 92	22 08	24 26	42 80	63 04	45 22	88 88	54 18	47 87	41 52	8 43
367 and less than 368...	74 18	61 82	49 45	37 09	55 24	66 00	22 09	24 28	42 85	63 18	45 30	88 88	54 21	47 94	41 59	8 43½
368 and less than 369...	74 28	61 90	49 52	37 14	55 30	66 09	22 12	24 32	42 90	63 22	45 38	88 88	54 24	48 01	44 06	8 44
369 and less than 370...	74 38	61 98	49 59	37 19	55 37	66 17	22 14	24 35	42 95	63 31	45 46	88 88	54 26	48 08	44 08	8 44½
370 and less than 371...	74 48	62 06	49 66	37 24	55 44	66 25	22 17	24 38	43 00	63 40	45 54	88 88	54 28	48 15	44 80	8 45
371 and less than 372...	74 58	62 15	49 72	37 29	55 51	66 34	22 20	24 42	43 05	63 48	45 62	88 88	54 31	48 22	44 87	8 45½
372 and less than 373...	74 68	62 23	49 79	37 34	55 57	66 42	22 23	24 44	43 10	63 56	45 70	88 88	54 34	48 29	44 94	8 46
373 and less than 374...	74 78	62 32	49 86	37 39	55 63	66 51	22 25	24 47	43 15	64 04	45 78	88 88	54 36	48 36	45 01	8 46½
374 and less than 375...	74 88	62 40	49 92	37 44	55 70	66 59	22 28	24 50	43 20	64 12	45 86	88 88	54 39	48 43	45 08	8 47
375 and less than 376...	74 98	62 48	49 99	37 49	55 77	66 67	22 30	24 53	43 25	64 20	45 94	88 88	54 42	48 50	45 15	8 47½

* These figures, and any other in the schedule similarly indicated, are evidently erroneous, but are here given as they appear in the enrolled bill.—[SECRETARY OF STATE.

SEC. 4. It shall be unlawful for any railroad corporation to charge, demand, or receive a greater compensation for transporting merchandise or property over a line of railroad of class "A" than ninety per cent. of the rates established in the schedule of section three of this act; and it shall be unlawful for any railroad corporation to charge, demand, or receive a greater compensation for transporting goods, merchandise, or property over a line of railroad of class "B" than five per cent. in addition to the rates established in the schedule of section three of this act; and it shall be unlawful for any railroad corporation to charge, demand, or receive a greater compensation for transporting goods, merchandise, or property over a line of railroad of class "C" than 20 per cent. in addition to the rates established in the schedule of section three of this act.

Rates of transportation:

Class A.

Do.: class B.

Do.: class C.

SEC. 5. The following classification of freights, explanatory of the preceding schedules, shall be taken and held to be the classification in force in this state under the provision[s] of this act:

Classification of freights.

EXPLANATION OF CHARACTERS.		
The class as given opposite each article, 1, 2, 3, 4, stands for First, Second, Third, and Fourth Classes, respectively; 1½ for once and a half First Class, and D1 for Double First Class.		
Articles not enumerated will be classed with similar articles.		
Acids.....	D 1	
25 carboys, or over.....	1	
Car loads.....	4	
Agricultural implements in car loads.....	Class A	
Less than car loads as follows:		
Fanning mills, sulky horse-rakes, and similar light and bulky machines.....	D 1	
Cultivators, corn-planters, harrows, shovel-plows and shearing machines....	1½	
Iron cultivators, wooden horse-rakes, reapers, mowers, harvesting machines, plows, seed-drills, and feed-cutters.....	1	
Cultivators, corn-planters, shovel-plows, and fanning mills, when knocked down and taken apart...	1	
Sulky horse-rakes knocked down and teeth taken out	1	
Iron corn-shellers.....	1	
Threshers, one, at half car rate.		
Plows knocked down and boxed.....	2	
Alcohol.....	1	
Alcohol, 10 bbls. or more....	2	
Alcohol, 20 bbls. or over....	4	
Ale, 20 bbls. or over.....	4	
Ale, less than 20 bbls.....	3	
Ale, in glass, packed.....	1	
Allspice.....	3	
Almonds, in sacks.....	1	
Almonds, in bbls. or boxes.	2	
Alum.....	3	
Ammunition, fixed—see Government supplies.		
Antimony, crude.....	1	
Anvils.....	4	
Apple butter, or sauce.....	2	
Apples, dried.....	2	
Apples, dried—50 bbls. or over.....	4	
Apples, green, in bulk in car loads, same as potatoes.		
Apples, green, 40 bbls. or more.....	4	
Apples, green, less than 40 bbls.....	3	
Apples in car loads of 120 bbls. or more; car load, flour rates.		
Ashes, pot, pearl, and soda.	4	
Ash boilers or kettles, large and heavy.....	4	
Asphaltum.....	4	
Axes.....	3	
Ax-handles, boxed.....	3	
Ax-handles, in bundles.....	2	
Axle-grease.....	3	
Axle-grease, 50 cases or over	4	
Axle, iron.....	3	
Axle, wooden.....	2	
Bacon, loose or in bags.....	2	
Bacon, loose, car loads.....	4	
Bacon, packed.....	4	
Bagging.....	2	
Bags, in bales or bundles...	2	
Baking powders.....	2	
Baking powders, 100 boxes or more.....	3	
Balance wheels, 8 ft. or less in diameter.....	1	
Bandboxes.....	D 1	
Handboxes, boxed.....	1½	
Barilla.....	3	
Bark-mills.....	2	
Bark, tanners'.....	3	
Bark, tanners', in car loads	Class C	

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Classification of freights—Continued.	Barley, pearl.....	3	Broom corn, in bales.....	1
	Barrels, empty, in car loads.....	Class C 1	Car loads,	4
	Beer bbls, empty.....	2	Broom corn presses.....	1½
	Half bbls.....	2	Broom corn seed.....	2
	Quarter bbls.....	2	Brooms, in bales or b'ndles.....	1
	Eighth bbls.....	2	Broom handles.....	2
	Baskets.....	D 1	Broom-handles, car loads.....	Class A
	Baskets, car loads.....	Class A 1	Brushes, loose.....	D 1
	Bath-brick.....	4	Brushes, packed in boxes.....	1
	Bath-tubs.....	D 1	Buckets.....	1
	Batting.....	D 1	Burial-cases.....	1
	Bay rum.....	1	Burning fluid.....	1
	Beans, dry.....	3	Burr blocks.....	4
	Beans, dry, car load.....	4	Butchers' blocks.....	2
	Beans, castor.....	3	Butter, in crocks.....	1
	Beans, castor, car loads.....	4	Butter, in kegs or boxes.....	2
	Bed-cord, in bundles.....	1	Butter, 10,000 lbs. or over.....	3
	Bed-springs.....	1		
	Bedsteads, rough.....	2	Cabinet ware—see furniture	
	Bedsteads, finished, in pieces.....	1	Cabinet organs.....	1
	Beef, car loads.....	Class C 1	Calissons.....	2
	Beef, packed.....	4	Cable chain.....	4
	Beef, dried, loose.....	2	Camphene, in wood.....	1½
	Bee-hives.....	D 1	Candles.....	2
	Beer, car loads.....	Class A 1	Candles, 2,000 lbs. or more.....	4
	Beer, same as ale.....		Canvas.....	1
	Beeswax.....	2	Canvas, roofing.....	2
	Belle.....	2	Canes.....	1
	Bellows.....	1	Cane-mills.....	2
	Belting, rubber or leather.....	2	Cannon.....	2
	Benzole, same as coal oil.....		Cannon, on wheels, or if flat car required.....	Class A
	Benrine, same as coal oil.....		Candy.....	1
	Berries, except cranberries.....	1	Canned goods.....	2
	Bird-cages, boxed.....	D 1	Canned goods, 100 boxes or over.....	3
	Bitters, in glass, boxed.....	1	Caps in boxes, strapped.....	1
	100 boxes or over.....	2	Caps in boxes, not strapped.....	1½
	Black lead, in barrels or boxes.....	3	Caps in trunks.....	1½
	Blacking, shoe.....	3	Carboys and contents.....	D 1
	Bleaching salts or powders.....	4	Carboys, empty.....	1
	Blankets.....	1	Carboys, empty, car loads.....	Class A
	Blue vitrol.....	2	Cards.....	1
	Blinds.....	1	Card-board.....	2
	Boats.....	D 1	Carpets and carpeting.....	1
	Boats, when flat car requir'd.....	Class A 1	Carpet-hemp.....	1
	Boiler-flues.....	2	Carpet-lining.....	1
	Boilers 30 ft. long or over.....	1½	(carpenters' tools.....	1
	Less than 30 feet.....	1	Carriages and sleighs, not boxed.....	1½
	Boiler-felling.....	1	Carriages, well boxed.....	D 1
	Boiler-plates.....	4	Carriage springs, boxes, and axles.....	2
	Bonnets, boxed.....	D 1	Car-springs, rubber.....	2
	Books.....	1	Car-springs, volute, boxed.....	4
	Books and shoes, boxed and strapped.....	1	Car-wheels and axles.....	4
	Books & shoes, not strapped.....	1½	Car-wheels and axles, car loads.....	Class C
	Books & shoes in trunks.....	1½	Carts in pieces.....	1
	Borax.....	2	Casks, large, empty.....	1½
	Bottles, in boxes.....	2	Cassia.....	1
	Bottles, in casks.....	3	Cast iron grain-mills.....	2
	Boxes, empty.....	1	Castor oil, in glass.....	1
	Boxes, empty, car load.....	Class A 1	Castor oil, in wood.....	3
	Bran, see mill-stuffs.....		Caldron-kettles.....	2
	Braze, in sheets, rods, and rivets.....	2	Cedar posts, less than car loads, same as lumber.....	
	Brass vessels.....	2	Cedar posts, car loads, same as lumber.....	
	Brass castings.....	2	Cement, less than 25 bbls....	4
	Brass, scrap.....	2	Cement, 25 bbls. or more, see table of rates.	
	Bread.....	1	Chain, in casks.....	4
	Bread, in car load.....	4	Chain, loose, except cable.....	2
	Brick.....	4	Chain, loose, cable.....	4
	Brick, common, in car loads.....	Class C 1	Chain-pumps and fixtures.....	1
	Brick, fire.....	4	Chair stuff, in rough.....	2
	Brick, fire, in car loads.....	Class C 1	Chair stuff in rough, car loads.....	Class A
	Brick for stove-linings, loose.....	1	Chairs, finished, three times first class.....	
	Brick for stove-linings, in boxes or bbls.....	4	Chairs, set up.....	D 1
	Brimstone, in boxes or k'gs.....	2		
	Brimstone, in bbls. or hds.....	4		
	Britannia ware.....	1		

APPENDIX.

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Chairs, wooden, knocked down in bundles.....	1	Cotton, in bales.....	1	Classification of freights—Continued.
Chalk.....	4	Cotton goods, domestic.....	1	
Charcoal.....	1	Covers and sleeves.....	1	
Charcoal, car loads.....	Class C	Crackers in bbls. or boxes..	1	
Cheese, in boxes or casks...	2	Crackers, 10 bbls. or more..	3	
Cheese, 50 pkts. or over.....	3	Crackers, 50 bbls. or more..	4	
Cheese, in car loads.....	4	Cranberries.....	2	
Cheese, loose.....	D 1	Cranberries, car-load.....	4	
Cheese-presses.....	1	Cream tartar.....	2	
Cheese-saws.....	D 1	Crockery, in bbls. or boxes..	2	
Chicoory.....	3	Crockery, in crates or hhds..	4	
Chicken coops, empty.....	D 1	Croquet sets in boxes.....	1	
China ware.....	1	Crowbars.....	4	
Chocolate.....	2	Crucibles.....	1	
Churns, wood.....	1	Cultivators, see agricultural implements.		
Cider.....	3	Currants, dried—see dried fruit.		
Cider, in car loads.....	Class A	Currants, not dried.....	1	
Cider-mills.....	1	Cutlery.....	1	
Cider-presses.....	1			
Cigars, boxed and strapped	D 1	Dates.....	1	
Cisterns, wood.....	D 1	Deck or vault lights.....	3	
Clay.....	4	Deer skins, pressed, in bales.....	1	
Clocks and weights.....	1	Deer skins, in bundles.....	D 1	
Clothing, in trunks.....	1	Demijohns.....	D 1	
Cloth[ing]-pins, boxed.....	1	Ditching machine.....	1	
Cloth[ing]-wringers, not bxd	D 1	Domestic sheeting, shirt- ing, ticking, and denims, in original bales.....	1	
Clover seed.....		Door and window frames, small lots.....	1	
Clover seed, car loads.....	4	Door and window frames, car-loads.....	Class A	
Coal, hard or soft, less than car load.....	4	Doors.....	2	
Coal, hard, car loads.....	Class C	Doors, car loads.....	Class A	
Coal, soft, in car loads, see table of rates.		Dried fruit.....	2	
Coal, hard, in quantities of 5 cars or upward.....	Class C	Drain-tile.....	2	
Coke, car load.....	Class C	Drain-tile, in car-loads.....	Class B	
Coke, 5 cars or upward, soft coal rates.		Drag-teeth, in bbls. or bxs.,	4	
Coal-tar, in car loads.....	Class C	Druggists' stock.....	1	
Coal-tar, less than car load.	4	Drugs and medicines.....	1	
Coal-oil, in wood.....	2	Dry goods, in bxs or bales..	1	
Coal-oil, 50 bbls. or more...	4	Dry goods, in trunks.....	1½	
Cob-mills.....	2	Duck.....	1	
Cocoa.....	2	Dyestuffs, not otherwise specified.....	2	
Cocoanuts, in boxes, bbls., or casks.....	2	Dye-woods.....	2	
Cocoanuts, in bags.....	1			
Cocoa matting.....	1	Earth closets.....	2	
Codfish, in casks or boxes...	4	Earthen or stone ware, in crates or hhds.....	4	
Codfish, in bundles.....	3	Earthen and stone ware...	1	
Coffee, ground.....	3	Earthen and stone ware in car loads.....	Class A	
Coffee, in sacks.....	4	Eaves-troughs, wooden.....	2	
Coffee essence or extract, in boxes.....	2	Earth paints.....	4	
Coffee-mills, boxed.....	2	Eggs, in baskets and boxes	1	
Coffins, metallic or wood....	1	Eggs, packed.....	2	
Collars, horse.....	1	Eggs, car loads.....	4	
Composition for roofing.....	4	Egg cases, car loads.....	Class A	
Composition for roofing, car loads.....	Class B	Less quantities.....	1	
Concentrated lye.....	3	Emery.....	2	
Condensed milk, coffee, and meats.....	1	Engines, steam, set up.....	1	
Condensed milk, coffee, and meats, 100 boxes or more	3	Epsom salts.....	2	
Confectionery.....	1	Evaporators.....	D 1	
Cooperage, car loads.....	Class B	Extracts not otherwise enumerated.....	1	
Copper vessels.....	2	Excelsior, in bales.....	2	
Copperas.....	1	Excelsior, car loads.....	4	
Copper bottoms.....	2			
Copper plates, sheets, bolts, pig, wire, nails and rods.	2	Fans, palm-leaf.....	1	
Copying presses.....	1	Facing, iron, coal, or stove	3	
Cordage in bundles.....	1	Fanning mills—see agricultural implements.		
Corks.....	1	Farina.....	2	
Corn-busks—same as hay.		Feathers, in bags.....	D 1	
Corn planters—see agricultural implements.		Felt, for roofing.....	4	
Corn meal—see flour.		Felt, for roofing, car loads..	Class A	
Corn-shellers.....	1	Felloes, sawed rough.....	2	
Cornstalk cutters.....	1	Felloes, wagon, car loads...	Class A	
Cotton waste.....	1	Figs, in boxes or cases.....	2	

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Classification of or freights— Continued.			GOVERNMENT SUPPLIES.	
Flgs, in drums	1		Ammunition, fixed	3
Fire arms	1		Ordnance stores	2
Fire-clay, in boxes, barrels or casks	4	Class C	Quartermaster's stores not otherwise specified	2
Fire-clay, car loads	4	D 1	Cannon on wheels	Class A
Fire crack'rs and fire-works	4		Subsistence stores not oth- erwise specified	3
Fish, dried, pickled, or salt- ed, except herrings	1		Tents and poles, picket and tent pins	2
Fish, fresh	1			
Fish, fresh, car loads	4	D 1		
Fishing rds	4		Grain in lots of 18,000 lbs. and over, see table of rates.	
Flat-irons, in boxes or bbls. Flax	1		Grain in lots of less than 18,000 lbs., provided the amount does not exceed charges on 18,000 lbs.	4
Flax, 1,400 pounds or over	4		Grain cradles—see agricul- tural implements.	
Flax-seed, 18,000 pounds or over, same as wheat.	1		Grapes in kegs or boxes	1
Flax-seed, less than 18,000 pounds	4		Grass seed, except clover	4
Flour, 100 pounds or over— see table of rates.	4		Grass seed, except clover, in car loads, same as wheat.	
Flour, 50 bbls. and less than 100 bbls, 10 per cent more than table of rates for 100 barrels.	4		Grease, same as lard.	
Flour, less than 50 bbls.	4		Grate castings—see stoves.	
Flour in sacks, 2,000 lbs and over	3		Gravestones	1
Flour in sacks, car loads, 20,000 lbs, same as barrels.	2		Grindstones	4
Flour in sacks, less than 2, 000 lbs	2		Grindstones, car load	Class B
Forks, hay and manure	2		Groceries specified, not oth- erwise specified	2
Fork handles	2		Guano	3
Fowls, alive, in crates and coops	D 1		Gum copal	2
Fowls, alive, in crates and coops, car loads	Class A		Gum, camphor and chew- ing	1
Fruits, dried	2		Gum shellac, in original pkgs	2
Fruits, canned	2		Gunny bags in bales	4
Fruits, canned, 100 boxes or more	1		Gunpowder—see powder.	
Fruits, green, of all kinds	8		Guita percha goods	1
Furniture, school	1			
Furniture, set up	D 1		Hair in sacks	1
Furniture in car loads	Class A		Hair, pressed, in bales or rope	2
Knocked down, or unfin- ished	1		Hair, pressed, in car loads.	4
Set up and boxed	D 1		Hams and shoulders, loose	2
Furs	D 1		Hams and shoulders, loose in car loads	4
Ruse, safety and other	D 1		Hams and shoulders, packed	4
			Handles of wood, ax, broom, pick, and fork, car loads	Class A
Galvanized iron cornice, etc	D 1		Harness	1
Galvanized iron cornice, car load	Class A		Hardware, not otherwise specified	2
Gambia	3		Hawthorns	1 1/2
Game	1		Harrow teeth	2
Garden seeds	1		Harrow teeth, in bbls. and bxs	4
Garden seeds, car load	4		Hats in boxes, strapped	1 1/2
Garden roots—see potatoes.			Hats in bxs, not strapped.	1 1/2
Gas fixtures, bxs., bbls. or cks	1		Hats in trunks	1 1/2
Gas pipe	4		Hay presses, knocked down	1
Gas retorts, iron	4		Hay presses set up, car load	Class A
Gas retorts, clay	2		Hay, pressed, in car loads	Class C
Gas meters	D 1		Hay, pressed, less than car load	1 1/2
Ginseng	1		Hay cutters	1 1/2
Ginger	2		Hay knives	1
Glassware	1		Hedge plants	1
Glass—see window glass.			Hemp machines	2
Glass, broken scraps, box- es, bbls., or casks	4		Hemp	1
Glue	2		Hemp, car loads, 14,000 lbs.	4
			Herrings in boxes or kegs ..	2
			Hides, dry, loose	1 1/2
			Hides, pressed, in bales	2
			Hides, car loads, loose or in bales	Class A
			Hides, green, 1,000 lbs. or more	3

Hides, green, under 1,000 lbs.....	2	Joiners' work, not otherwise specified.....	1	Classification of freights—Continued.
Hides, green, car load.....	4	Junk and jute.....	3	
Highwines.....	2	Kerosene, in wood (see coal oil).....		
Highwines, 200 bbls. or more.....	4	Kerosene, in tin, boxed.....	1	
Hinges and hooks.....	2	Kitchen safes, set up.....	D 1	
Hobby horses.....	D 1	Kitchen safes, knocked down, in bbls.....	1	
Hobby horses, knocked down and boxed.....	1	Knitting machines.....	1½	
Hoes.....	2	Kraut.....	4	
Hogs, dressed.....	2	Kraut, car loads.....	Class C	
In car loads, 18,000 lbs.	4	Ladders.....	D 1	
Hogsheads.....	1	Lampblack.....	1	
Hollow ware.....	1	Lamps well packed.....	1	
Hominy.....	2	Lanterns.....	1	
Honey.....	1	Lard in boxes or bbls.....	4	
Hoop[s], shaved, car loads, not exceeding 10 tons.....	Class B	Lard, in stoneware.....	2	
Less than car load.....	4	Lard tank.....	D 1	
Hoop poles, car load, not to exceed 10 tons.....	Class C	Lath—see lumber.		
Less than car load.....	4	Lasts.....	2	
Hoops and hoop poles loaded together, car load.....	Class B	Lead, pig.....	4	
Hoofs and horns.....	2	Lead pig, car loads.....	Class C	
Hoofs and horns, car load.....	Class C	Lead, in bar, pipe, or sheet.....	2	
Hops.....	2	Lead in bar, pipe, or sheet, in casks.....	4	
Horse rakes knocked down.....	1	Leather, except loose.....	2	
Horse shoes.....	4	Leather, loose.....	1	
Horse collars.....	1	Lemons and oranges.....	1	
Hose, leather, rubber, canvas, or other.....	2	Licorice.....	2	
Household goods, well b'x'd.....	1	Lightning rods in bundles.....	3	
Household goods, car loads.....	Class A	Lime, in car loads.....	Class C	
Hubs, wagon, car loads.....	Class A	Lime, less than car load.....	4	
Husks, corn, in bales, car loads.....	Class C	Liquor or liquids, in glass.....	1	
Husks, less than car loads.....	1	Liquors, in wood.....	1	
Ice.....	1	Liquids, in cans or jugs, packed in kegs or boxes.....	1	
Ice, car loads.....	Class C	Litharge.....	1	
India rubber goods, not otherwise specified.....	1	Livestock, in car loads—see table of rates.		
Indigo.....	1	Less than car loads, one horse, mule, or horned animal.....	D 1	
Ink, in glass or stone.....	1	Two animals.....	1½	
Ink, printing or other, in wood.....	2	Three or more animals, not to exceed car load rate for cattle.....	1	
Iron, bar, band or boiler.....	4	Stallions or jacks.....	D 1	
Iron bolts and washers.....	4	Less than car load, calves, sheep, not to exceed car load rates for sheep.....	1½	
Iron nuts, bolts and washers, car loads.....	Class A	Hogs, less than car load, actual weight, not to exceed car load rates for cattle.....	1½	
Iron axles, wagon, car loads.....	Class A	Locomotive tire.....	4	
Iron castings, in boxes or casks.....	4	Logwood extract.....	1	
Iron castings, not otherwise specified:		Looking-glasses, boxed.....	D 1	
Light and loose.....	1	Lounges.....	D 1	
Heavy and plain.....	4	Lounge frames, in rough.....	1	
Heavy and plain, car loads.....	Class C	Looms.....	D 1	
Iron facings.....	3	Lumber, car load—see table of rates.		
Iron, hoop or sheet, except Russia.....	4	Saw logs, same as lumber.		
Iron, Russia.....	2	Lumber, less than car load, but not exceeding car rate.....	3	
Iron, galvanized, except cornice.....	2	Maccaroni.....	1	
Iron, nuts and rivets.....	4	Machinery, car loads, not otherwise specified.....	Class A	
Iron ore.....	4	Machinery, in frame.....	1½	
Iron ore, car loads.....	Class C	Machinery not set up.....	1	
Iron pipe, gas and water.....	4	Machinery, less than car load, boxed.....	2	
Iron railing.....	2	Madder.....	2	
Iron roofing, in boxes.....	4	Malt.....	4	
Iron safes.....	2	Malt, in car loads—same as wheat.....		
Iron, scrap, in car loads, bulk, or bbls.....	Class C	Manilla.....	3	
Iron scrap, in bbls. or boxes less than car load.....	4			
Iron shutters.....	3			
Iron water wheel.....	2			
Isinglass.....	1			
Ivory and Ivory black.....	1			
Jack screws.....	3			
Japaned ware.....	1			

Classification of freights—Continued.					
Marble in blocks and slabs, rough.....	4		Onions, in sacks or bbls.....	3	
Marble, wrought and lettered.....	1		Onions in car loads, same as potatoes.....		
Marble, blocks or slabs, car loads.....	Class A		Oranges and lemons.....	1	
Marble dust.....	4		Organs—see cabinet organs.		
Marbles, in bxs., bbls. or casks.....	4		Ordinance stores—see government supplies.		
Master wheels.....	2		O-sage orange seed.....	1	
Matches.....	1		O-sage orange plants, less than car load.....	1	
Mats and rugs.....	1		O-sage plants, in car load.....	Class A	
Mattings.....	1		Oxbows and yokes.....	2	
Mattresses.....	D 1		Oysters and clams, in shell.....	1	
Mattresses, woven wire.....	1		Oysters and clams, in cans fresh.....	1	
Meal—same as flour.....			Packing rubber.....	2	
Measures, tubs and pails.....	1		Pails.....	1	
Meats, fresh.....	1		Paintings and pictures, boxed.....	D 1	
Meats, salted or dried, in bags.....	2		Paints, in boxes and cans, not otherwise specified.....	2	
Meats, salted or dried, in boxes, bbls. or casks.....	4		Paints, white lead and zinc, dry or in oil, in cans or kegs.....	4	
Medicines.....	1		Paints in bbls.....	4	
Melodeons, boxed.....	1		Palm leaves, in bales.....	1	
Melons.....	1		Paper hangings, in boxes.....	2	
Melons, car loads.....	Class A		Paper hangings, not boxed.....	1	
Mill stones.....	3		Paper in boxes.....	1	
Mill stuffs, car loads—see table of rates.....			Paper, printing and wrapping.....	2	
Mill stuffs, in bags less than car loads.....	4		Paper, printing and wrapping, in car loads.....	Class A	
Mill, grain and cane, cob and bark.....	2		Paris white, in bbls—see plaster.....		
Mills, portable, (burrstone).....	2		Pasteboard.....	2	
Millinery goods.....	1		Patent medicine.....	1	
Mineral water.....	1		Patterns.....	1½	
Molasses.....	4		Peaches, dried.....	2	
Moss, in sacks.....	1		Peaches, dried, 50 bbls.....	4	
Moss, pressed in bales.....	2		Peaches, green.....	1	
Mop handles and sticks.....	2		Pearlash.....	4	
Moldings and picture frames, boxed.....	1½		Peas in casks, dried.....	3	
Moldings and picture frames, not boxed.....	D 1		Peas, green.....	1	
Moldings, common building.....	2		Pelts and Peltries, other than sheep.....	1	
Moldings, car loads.....	Class A		Pepper sauce.....	1	
Musical instruments, not otherwise specified.....	D 1		Pepper.....	2	
Mustard.....	2		Percussion caps.....	1	
Mustard seed.....	2		Phosphate of lime, in bbls. or boxes.....	4	
Muskets.....	1		Planos.....	1	
Nails and ticks, (tacks) in boxes.....	3		Pickets, wood, same as lumber.....		
Nails, spikes, in kegs.....	4		Pickles, in casks.....	3	
Nails, spikes, in car loads.....	Class F		Pickles, in casks, car load.....	4	
Nails, in bags.....	2		Pickles, in glass.....	1	
Nail rods.....	4		Pickles, 100 boxes or over.....	2	
Naphtha.....	1		Picture frames—see moldings.....		
Neck yokes, turned and finished.....	2		Pigs' feet, pickled.....	3	
Nuts, edibles, in boxes or casks.....	2		Pigs' feet, car load.....	Class—	
Nuts, in sacks.....	1		Pine-apples.....	1	
Nuts and washers, iron.....	4		Pipes, smoking.....	2	
Nutmegs.....	1		Pitch.....	4	
Oakum, in bales.....	2		Plaster, 25 bbls. or more, see table of rates.....		
Ocher, earth paints.....	4		Plaster, less than 25 bbls.....	4	
Oars.....	1		Plaster of paris.....	4	
Oat-meal.....	2		Plaster of paris ornaments.....	D 1	
Oil-cake.....	4		Plate glass.....	D 1	
Oil-cake, car loads same as wheat.....			Plow steel.....	2	
Oil cloth.....	2		Plows—see agricultural implements.....		
Oil, lard, whale, linseed and castor, in wood.....	3		Plow castings.....	4	
Oil, other than coal oil, in car loads.....	4		Plow beams and handles, wood.....	3	
Oil, coal, car loads.....	Class B		Plow beams, iron.....	4	
Oil, in glass.....	1		Plumbago.....	4	
Oil, in wood jacket cans.....	1		Plumber's materials.....	2	
			Pop corn, on ear, in bbls. or boxes.....	3	

APPENDIX.

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Porcelain ware.....	1	Sand, less than car loads (not to exceed car load rates).....	4
Porter and ale, in glass, packed.....	1	Sandpaper.....	2
Pork, packed.....	4	Sardines.....	2
Posts—same as lumber.		Sash, window.....	1
Potash.....	4	Sash, glazed.....	1
Potatoes in sacks or bbls. less than car loads.....	4	Sash, doors, blinds, window and door frames, in car loads.....	Class A
Potatoes in car loads—same as wheat.....		Sash weights, iron.....	3
Potatoes, sweet.....	1	Saurkraut.....	4
Potatoes, sweet, 50 bbls. or over.....	4	Saws.....	Class C
Poultry, dressed.....	1	Sawdust, car loads.....	Class C
Poultry, alive, in coops.....	D 1	Saw logs—see lumber.	
Poultry, car loads.....	Class A	Scales and scale beams, boxed.....	2
Powder.....	D 1	Scales and scale beams, not boxed.....	D 1
Powder, 10,000 lbs. or over...	1	Scales and scale beams, in car loads.....	Class A
Preserves, in glass or cans..	1	School slates, boxed.....	2
Preserves, 100 boxes or more.....	2	Screws, iron.....	2
Printing presses.....	1	Screws, wood.....	1
Prunes, in casks or boxes...	2	Scythes.....	2
Pumice stones.....	3	Scythe snaths.....	1
Pumps, iron.....	1	Scythe stones.....	3
Pumps, wooden.....	2	Seed drills—see agricultu- ral implements.	
Pumps in car loads.....	Class A	Seeds not otherwise speci- fied.....	2
Pump tubing, wood.....	2	Sewing machines, knocked down, boxed.....	1
Pump tubing, wood, in car loads.....	Class A	Sewing machines, set up, boxed.....	1½
Putty.....	3	Sheep pelts, dry.....	1
Quicksilver, in iron flasks..	1	Sheep pelts, green, 1,000 lbs or over.....	3
Quilnces.....	1	Sheep pelts, green, less than 1,000 lbs.....	2
Quartermaster's stores— see government supplies.		Shellac.....	2
Rags, in sacks.....	1	Shingle and stave bolts, in car loads, same as lumber.	
Rags, pressed in bales.....	3	Shingle and stave bolts, less than car loads.....	4
Rags, in bales, car loads.....	4	Shingles—see lumber.	
Raisins, not strapped.....	1	Shingle machines.....	1
Raisins, strapped.....	2	Shipstuf, same as mill feed.	
Raisins, strapped, car loads	4	Shoe blacking.....	3
Rakes.....	1	Shoe findings.....	1
Rattan.....	1	Shoe pegs.....	1
Refrigerators.....	1	Shoe nubs, in boxes.....	2
Refrigerators, car loads.....	Class A	Shorts, same as mill stuffs.	
Resin.....	4	Shovels and spades.....	2
Reorts, clay.....	2	Shot, in kegs, boxes, or gunnies.....	4
Retorts, iron.....	4	Shot in bags.....	D 1
Rice, in bags.....	2	Show cases.....	D 1
Rice, in tierces and barrels	4	Sieves.....	1
Rigging.....	2	Sizing.....	1
Rivets, brass and copper....	2	Skins not otherwise speci- fied, in bales.....	2
Rivets, iron.....	3	Slate, school, boxed.....	4
Road scrapers.....	1	Slate, roofing.....	4
Roofing paper.....	4	Slate, roofing, in car loads..	Class B
Roofing paper, car loads.....	Class A	Sleighs, boxed.....	D 1
Roofs.....	1	Sleighs not boxed, see car- riages.	
Rope, in coils.....	4	Sleighs and sleds, chil- drens'.....	D 1
Rubber car springs.....	2	Sleigh shoes.....	2
Rubber packing, hose, and belting.....	2	Smut machines.....	1
Rugs and mats.....	1	Snuff.....	1
Sacks, rag or wool.....	2	Soap, common.....	4
Saddlery hardware.....	2	Soap, common, car loads...Class A	
Saddles.....	1	Soap, fancy.....	2
Saddle-trees.....	1	Soap stone, slabs, boxed....	4
Sad irons, in boxes or bbls.	4	Soap stone dust, boxed.....	4
Safes, milk, meat, or bread.	D 1	Soda.....	4
Safes, iron.....	2	Soda ash.....	4
Sago.....	1	Soda ash, car loads.....	Class C
Saleratus.....	4	Soda fountains.....	D 1
Salt, in sacks or boxes.....	4	Sodawater in glass, packed	1
Salt, less than 25 bbls.....	4		
Salt 25 bbls. or over—see table of rates.			
Salt, car loads, 70 bbls.....	Class C		
Salts, Epsom and Glauber...	4		
Salt peter.....	4		
Sand, car loads.....	Class C		

Classification of freights—Continued.	Sofas, same as lounges.	2	Tinware, boxed.....	1
	Solder.....	4	Tin cans, in wooden jackets.....	1
	Sorghum sugar mills.....	4	Tinware, loose.....	D 1
	Sorghum syrup.....	4	Tire shrinkers.....	1
	Spades.....	2	Tobacco, cut in barrels or boxes.....	1
	Spelter.....	4	Tobacco, cut in pails.....	D 1
	Spelter, car loads.....	2	Tobacco, cut in pails, strapped with iron or in boxes.....	1
	Spices.....	D 1	Tobacco, plug, in caddies, three or more strapped together.....	3
	Spinning wheels.....	1 1/2	Tobacco, in caddies, not strapped.....	1
	Spoke drives.....	Class A	Tobacco, unmanufactured, in hhds, boxes or bales.....	4
	Spokes, wagon, car load.....	D 1	Tow, car loads.....	1
	Sponges.....	D 1	Tool chests.....	1
	Spring bed frames.....	D 1	Toys, boxed.....	D 1
	Stained glass.....	D 1	Trays.....	1
	Stalk cutters.....	1	Trees and shrubbery, in car loads.....	Class A
	Staples in kegs.....	4	Trees and shrubbery, in bales.....	D 1
	Staves and heading less than car loads.....	4	Trees and shrubbery, in boxes.....	1
	Staves and heading in car loads.....	Class B	Tripe.....	2
	Stationery.....	2	Trunks, empty.....	D 1
	Starch.....	3	Tubs, in nests.....	1
	Starch, car loads.....	4	Tubs, not in nests.....	D 1
	Steam boilers—see boilers.		Turned stuff.....	2
	Steam fire engines.....	Class A	Turnips—same as potatoes.	1
	Single machine, half car rate.	2	Turpentine, spirits.....	1
	Steel.....	2	Turpentine, spirits, car loads.....	4
	Steel springs, car.....	2	Twine, in bales.....	1
	Steel plow wings.....	2	Type.....	2
	Stills, copper or iron.....	1	Type cases.....	1
	Straw goods.....	1	Umbrellas, boxed.....	1
	Stone in block dressed in car loads.....	Class C	Vallises.....	D 1
	Stone, less than car load (not to exceed car load rates).....	4	Varnish.....	1
	Stone, less than 18,000 lbs.....	4	Varnish, black.....	4
	Stone, rough.....	Class C	Vegetables, not otherwise specified.....	1
	Stone ware, car loads.....	Class A	Veal.....	1
	Stone-ware, less quantities, see earthenware.		Venison.....	1
	Stove blacking and polish.....	2	Veneering, boxed.....	2
	Stovepipe.....	1 1/2	Veneering, not boxed.....	1
	Stoveplate.....	D 1	Vermicelli.....	1
	Stoves.....	1 1/2	Vices.....	2
	Stoves and stove fixtures, car loads.....	Class A	Vinegar.....	3
	Stoves and stove furniture, 10,000 lbs. or over.....	4	Vinegar, in car loads.....	Class A
	Stucco, same as plaster.		Vitrol, oil of.....	D 1
	Straw, dressed, in bales, same as hay.		Wadding.....	D 1
	Subsistence stores, see government supplies.		Wagon axles, iron.....	3
	Sugar, except maple.....	4	Wagon felloes, bows, spokes and hubs.....	2
	Sugar in bags.....	2	Wagon felloes, bows, spokes and hubs, in car loads.....	Class A
	Sugar, maple.....	2	Wagons, com'on, car loads.....	Class A
	Sugar evaporators.....	D 1	Wagons on wheels—see carriages.	
	Sugar kettles.....	2	Wagons, com'on, in pieces.....	1
	Sumac.....	3	Wagons, children's.....	D 1
	Sulphur in boxes, bbls., and kegs.....	2	Wagons, children's, knocked down and boxed.....	1
	Syrup.....	4	Wagon skeins and boxes.....	2
			Wagon skeins and boxes, car loads.....	Class A
	Tallow.....	3	Warps and beams.....	1
	Tallow, car loads.....	4	Washing machines.....	1 1/2
	Tar, except coal.....	4	Washing machines, car loads.....	Class A
	Tea.....	1	Washboards.....	2
	Teasels.....	D 1	Washboards, zinc lined, 25 dozen or over.....	3
	Terra cotta ornaments.....	1	Water lime, same as cement.....	2
	Terra cotta ornaments, car loads.....	4		
	Terra Japonica.....	3		
	Telegraph poles.....	Class C		
	Thread.....	1		
	Tents and fixtures.....	1		
	Tete-a-tetes—see lounges.			
	Threshing machines—see agricultural implements.			
	Tile, drain.....	2		
	Tile, drain, in car loads.....	Class B		
	Tin foil.....	1		
	Tin plate.....	4		

Weights, metal not otherwise specified.....	2	Wood, fuel, in car loads.....	Class D	Classification
Whalebone.....	1	Wood, in shape, unfinished.....	2	of freights—
Wheelbarrows.....	D 1	Wood, in shape, car loads....	Class A	Concluded.
Wheelbarrows, knocked down.....	1	Wooden handles—see handles of wood.....		
Whips.....	1	Wooden ware.....	1	
Whisky.....	1	Wooden ware, boxed.....	2	
Whisky, 20 barrels or more.....	3	Wooden ware, car loads.....	Class A	
White lead—see paints.....		Woods of value, viz.: mahogany, rosewood, lignum vitae, cherry, cedar, walnut, etc.....		
Whiting.....	D 4	In car loads.....	Class B	
Willow cuttings, in boxes.....	2	Woolen goods.....	1	
Willow cuttings, in bales.....	1	Wool.....	1	
Willow reeds.....	2	Wringing machines, boxed.....	1	
Willow ware.....	D 1	Wringing machines, not boxed.....	D 1	
Window frames.....	1	Yarn, pressed in bales.....	1	
Window frames, car loads.....	Class A	Yeast.....	1	
Window glass.....	2	Zinc paint—see paint.....		
Window glass, car loads.....		Zinc sheet, in casks.....	4	
Windmills, in pieces.....	1	Zinc sheet, in car loads.....	Class A	
Wine, in baskets or boxes.....	1	Zinc sheet or roll, not packed.....	2	
Wine, in bbls—see liquor, in wood.....		Zinc, pigs or slabs.....	2	
Wire cloth.....	1			
Wire rope.....	3			
Wire, not otherwise specified.....	2			
Wire, fence and telegraph.....	4			

Freight will be billed at the actual weight, unless otherwise directed in the classification; 20,000 pounds will be considered a car load, except in cases of light and bulky articles, *where* [when] the car load shall be limited by the capacity of the car.

SEC. 6. Every railroad corporation doing business in this state, shall prepare and keep posted in each of its freight and passenger offices, a copy of the foregoing classification of freights, together with a true copy of the schedule of rates of freight and passenger tariffs under which said road may be brought by the foregoing classification.

SEC. 7. It shall be the duty of each railroad corporation operating a railroad in this state, during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this state for the year preceding and ending with the 31st day of December. Said statement shall be sworn to by the president and superintendent of the road in this state, and shall contain a detailed statement of the entire receipts for transporting freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing, to a penalty of one hundred dollars per day, for each and every day after such report is due, until it is made; to be recovered in an action in the name of the state of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this state as hereinafore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad

Corporations to post classification and schedule.

To make annual statement of receipts to Governor.

How verified.

Penalty for failure to comply.

Executive Council to classify.

Governor to certify classification.

Rates to take effect when.	corporation pursuant to any change of classification, shall take effect and be in force from and after the 4th day of July following such changes. The reports from the railroad corporations of this state for the year 1873, made pursuant to the provisions of section 1280 of the Code, shall determine the classification of each road for the year ending July 3d, 1875.
Classification for first year Code; § 1280.	
Duty of the Governor in prosecutions under this act.	SEC. 8. Where any prosecution or action for the violation of any of the provisions of this act in relation to the transportation of passengers or freight, shall be commenced, it shall be the duty of the governor when notified thereof, and requested by the person or persons commencing the prosecution or action, supported by a recommendation of at least twenty tax-payers of the county where the violation occurred, to employ suitable counsel, if he deem it necessary, to conduct or assist in conducting the same; and the sum of ten thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of any money in the treasury, for compensation of such counsel, and to pay any incidental expenses necessary to carry on said prosecution or action. Such compensation and incidental expenses shall be audited and allowed by the auditor of state on the certificate of the executive council, that services were actually performed, and such incidental expenses necessary, and that the sums in such certificates were reasonable for the service rendered. And when thus certified and allowed, it shall be paid by the treasurer of state out of said appropriation, less whatever amount may be allowed by the court or courts and included in the judgment as attorney's fees.
\$10,000 appropriated for counsel, &c.	
Audit.	
Allowance by court.	
Roads operated by same company one road.	SEC. 9. All connecting railroads in this state, operated or controlled by the same person or company, under lease or otherwise, shall for the purposes of this act, in computing distances and determining rates and classes of roads, be regarded as one road.
No discrimination between individuals.	SEC. 10. No railroad company shall charge any person, company, or corporation for the transportation of any property a greater sum than it shall at the same time charge and collect from any other person, company, or corporation for a like service, from same place and upon like conditions, and all concessions of rates, drawbacks, and contracts for special rates founded upon the demands of commerce and transportation shall be open to all persons, companies, and corporations alike.
Violation by agent of company a misdemeanor.	SEC. 11. Any officer, agent, or employe of any railroad company, person, or corporation, operating a line of railroad within this state, who shall violate or be a party to the violation of any of the provisions of this act, or instrumental therein, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished for every such offense by fine not less than twenty dollars, nor more than one hundred dollars, or by imprisonment not less than five nor more than thirty days; or any such person, corporation, or railroad

company as aforesaid, who shall authorize, direct, cause, permit, or allow any violation of the provisions of this act by any officer, agent, or employe, such railroad company, person, or corporation shall forfeit and pay to the person injured five times the amount, compensation, or charge illegally taken or demanded, or five times the amount of damage caused as the case may be, to be recovered with a reasonable attorney's fee by such person in a civil action in any court or before a justice of the peace, as the case may be, of this state; and if an appeal be taken from the judgment or any part thereof, it shall be the duty of the appellate court to include in the judgment an additional reasonable attorney's fee for services in the appellate court or courts; and for every such violation such railroad company, person, or corporation shall forfeit and pay to the state of Iowa, for the use of the school fund, the sum of five hundred dollars, to be recovered in any civil action in the name of the state; and it is hereby made the duty of the attorney-general of the state and of the several district-attorneys within their respective districts to sue for and recover all sums forfeited as aforesaid.

Damages for causing or permitting violation.

Allowance on appeal.

Penalty for causing or permitting violation.

Duty of attorney-general and district-attorneys.

SEC. 12. The terms "railroad corporation" and "railroad company," contained in this act, shall be deemed and taken to mean all corporations, companies, or individuals now owning, or which may hereafter own or operate any railroad, in whole or in part, in this state; and the provisions of this act shall apply to all persons, firms, and companies, and to all associations of persons, whether incorporated or otherwise, that shall do business as common carriers upon any of the lines of railways in this state (express companies and street railways excepted) the same as to railroad corporations hereinbefore mentioned.

Meaning of terms used.

Application of act.

SEC. 13. All acts or parts of acts inconsistent with this act are hereby repealed.

Repealing clause.

Approved, March 23, 1874.

CHAPTER 68.

RAILROADS, EXPRESS AND TELEGRAPH COMPANIES.

S. F. 254. AN ACT to Facilitate Business with Railroads, Express and Telegraph Companies. [Additional to Code, Chapter 5, Title X: "Of Railways."]

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all railroads terminating in Iowa, shall establish and maintain at such terminus, general freight and passenger offices, (and express and telegraph offices, when operating an independent express or telegraph company,) at localities accessible and convenient to the public, and there keep for sale tickets over their respective roads, and in advertising, correctly set forth their true connections, starting or terminal points, time tables and freight tariffs, affording correct information to the business and traveling public.

Shall keep office at convenient point.

SEC. 2. If any officer, agent, employe or lessee engaged in operating any railroad, express company or telegraph line, terminating in or operated within the state of Iowa, shall refuse or neglect to comply with any of the provisions or requirements of section one (1) of this act, he shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined in a sum not exceeding five hundred dollars, and may be imprisoned not more than six months.

Not complying with sec. 1, to be punished.

SEC. 3. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and Council Bluffs Nonpareil.

To take effect.

Approved, March 9, 1876.

I hereby certify that the foregoing act was published in *The Council Bluffs Daily Nonpareil* March 10, and in *The Iowa State Register* March 14, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 96.

M'GREGOR & MISSOURI RIVER RAILROAD COMPANY.

AN ACT Relating to the Lands heretofore Granted to the McGregor & Missouri River Railroad Company, Resuming said lands, and Regranting the same upon new conditions to said Company, and Providing for Forfeiture thereof, and in case of such Forfeiture, for the Disposition to be made of said Lands. S. F. 34. 53¼, and 95.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That, whereas the McGregor & Sioux City Railway Company, now known as the McGregor & Missouri River Railway Company, has failed to comply with the conditions and provisions of the acts of the Twelfth General Assembly of the state of Iowa, approved March 31st, 1868, entitled an act making a grant of land to the McGregor & Sioux City Railway Company, now, therefore, all lands or rights to lands saving and excepting all those tracts and parcels lying within twenty miles on either side of the located or constructed line of the Sioux City & St. Paul Railroad Company, and within what is known as the "*overlapping* [overlapping] limits," heretofore granted or intended to be granted to the McGregor & Sioux City Railroad Company, be and the same are hereby absolutely and entirely resumed by the state of Iowa. Failing to comply with chap. 54, 12th G. A. The lands granted are hereby resumed.

SEC. 2. That all of said lands and rights to lands, be and are hereby granted to and conferred upon the McGregor & Missouri River Railway Company, upon the following express terms and conditions, viz: That the McGregor & Missouri River Railroad Company, then called the McGregor & Sioux City Railway Company, shall build and construct their railroad from Algona, in Kossuth county, to Emmetsburg, in Palo Alto county, and locate and establish their depot upon the depot grounds of said company, as shown by the town plat of Emmetsburg; thence to Spencer, in Clay county, and locate and establish their depot upon section 7, in township 96, range 36, on or before the 1st day of January, A. D., 1877, and that the said McGregor & Missouri River Railway Company shall build and construct their railroad thence on the most direct and practicable route to the point of connection, in O'Brien county, within half mile of Sheldon, with the Sioux City & St. Paul Railroad on or before the 1st day of December, A. D., 1877. And granted to McGregor and Mo. River R. R. Co. On conditions.

Provided, That federal legislation be had in 1876, by which the McGregor & Missouri River Railway Company is permitted to make its junction with the Sioux City & St. Paul Railroad west or southwest of Primghar, outside of O'Brien county; then in that event said McGregor & Missouri River railroad shall be constructed from Spencer to Primghar, and thence to such point of intersection with Sioux City & St. Proviso: federal legislation.

Accepting these provisions, shall be subject to legislative regulations.

Paul railroad, as the McGregor & Missouri River Railroad Company may designate. And if federal legislation is had after 1876, then said McGregor & Missouri River Railway Company may intersect the Sioux City & St. Paul railroad at such point as the McGregor & Missouri River Railroad Company may determine. And, *provided further*, said railroad company or any other railroad company, accepting the provisions of this act, shall, at all times, be subject to such rules, regulations, and rates of tariff for the transportation of freights and passengers, as may from time to time be enacted and provided for by the General Assembly of the state of Iowa, and further subject to the conditions, limitations, restrictions and provisions contained in this act, and in the acts of Congress granting said lands to the state of Iowa, and the filing by any railroad company of the bond hereinafter provided, shall be taken and accepted as an acceptance by the company so filing, of the above proviso and each part thereof.

When R. R. Co. shall be entitled to patent.

SEC. 3. When the railroad shall be built and constructed to Spencer, in Clay county, then and thereupon the Governor of the state shall patent and transfer to said McGregor & Missouri River Railway Company, all the lands conveyed or appertaining to said grant lying east of said point and coterminous with the completed portion of said railroad; and when said railroad shall have been built and constructed to the point of connection in O'Brien county, with the Sioux City & St. Paul Railroad, then and thereupon the Governor of the state shall patent and transfer to said McGregor and Missouri River Railway Company all the remaining lands belonging to or embraced in said grant, appertaining to this line of railroad.

Proviso: shall first file bond.

Provided, That before any such patents shall issue, the said McGregor and Missouri River Railway Company, shall file with the secretary of state a good and sufficient bond, approved by the governor, in the sum of fifty thousand dollars, liquidated damages, within sixty days after the passage of this act, conditional upon the faithful performance of the provisions of this act, for the completion of said road to the point of connection in O'Brien county, with the Sioux City & St. Paul Railroad, within the time specified in section two of this act.

Proviso: lands shall revert to state on failure to construct road.

Provided further, That if said McGregor and Missouri River Railway Company shall fail to build and construct their railroad within the time specified in this act, then all lands belonging and appertaining to said grant undisposed of at the date of the passage of this act shall revert to the state of Iowa, and this provision shall be interpreted to mean all lands under said grant not patented to the said company at the date of the passage of this act, by reason of railroad already constructed.

SEC. 4. The said railroad shall be built upon and subject to all the terms and conditions named in the act of 1868

above cited, save in such respects as said terms and conditions are changed or amended by this act.

SEC. 5. Should the McGregor and Missouri River Railway Company fail to build and construct their railroad to Spencer, in Clay county, on or before the 1st of January, A. D., 1877, or fail to file the bonds required by this act within the time prescribed, then all lands belonging and appertaining to said grant undisposed of at the date of the passage of this act, shall revert to the state of Iowa, and this provision shall be interpreted to mean all lands under said grant not patented to the said company at the date of the passage of this act by reason of railroad already constructed; and any other railroad company first filing with the auditor of state, a good and sufficient bond in the sum of fifty thousand dollars, to be approved by the governor, and executive council, as provided in section three for a faithful performance of the provisions of this act, may be, by advice of the governor and consent of the executive council, substituted to all the rights and subject to all the provisions of this act, to the same extent as if the lands were conferred upon said company and named by this act; and said company shall have the same time as is provided by section two of this act for the building of the road. Said grant shall then enure to the benefit of the Iowa, Dakota and Black Hills Railroad Company, who shall have the right to file its bonds and accept said grant for thirty days thereafter, subject to the limitations and restrictions hereinbefore or hereinafter provided.

Terms on which road is to be built.
On failure of the McG & Mo. R. R. Co. to comply with this act, any other Co. may be substituted.

I. D. & B. H. R. R. Co.

SEC. 6. Nothing contained in this act shall be so construed as to effect or change the rights of the McGregor and Missouri River Railroad Company, or of the Sioux City and St. Paul Railroad Company, as now existing in relation to lands where their rights conflict, or overlap, nor shall this act in any manner affect either company in any pending litigation, and if the McGregor and Missouri River Railroad Company shall obtain right or title to any lands heretofore patented to the state for the benefit of the Sioux City and St. Paul Railroad Company, over which the last named company has constructed its road, then the McGregor and Missouri River Railroad Company shall, for the consideration of one dollar convey and release to the Sioux City and St. Paul Railroad Company a right of way over said lands on its present line, fifty feet in width on each side in ordinary cases, and in cases where cuts occur, such additional width as may be necessary for protection against drifting snow not exceeding one hundred and fifty feet in width on each side of said center line of track, and if any of said lands in dispute as to title shall be finally adjudged to the Sioux City and St. Paul Railroad Company, and be owned by it when the McGregor and Missouri River Railroad Company construct[s] its road or particularly designates its precise route or tract to a junction with said Sioux City road, then

Relating to the "overlapping limits."

Sec. 13, Tp. 99,
R. 42.

the last named company shall for the consideration of one dollar convey to the McGregor and Missouri River Railroad Company, a like right of way as above for its road. It is further made an express condition of this grant that should the McGregor and Missouri River Railway Company be finally adjudged to be the owner of section thirteen (13,) town ninety-nine (99,) range forty-two (42) which has been heretofore patented to the state, for the use of the Sioux City and St. Paul Railroad Company, it being the section of land on which Sibley is located, in Osceola county, on which large expenditures and expensive improvements have been made by the Sioux City and St. Paul Railroad Company, it shall be the duty of the McGregor and Missouri River Railway Company to permit the Sioux City and St. Paul Railroad Company to purchase said section at the price of two dollars and fifty cents per acre, and upon the tender of the purchase money therefor, the last named company shall be entitled to receive said land by a conveyance of all the title received by said McGregor and Missouri River Railway Company of the United States or from the state of Iowa, and the Sioux City and St. Paul Railroad Company shall thereupon confirm said plat of Sibley and complete the title of Osceola county to the ground given for the court house, and also confirm the title to all donations of lots heretofore made for school houses and church lots and fulfil and confirm all contracts made with individuals for the sale of lots in Sibley, and it is further provided that in case the McGregor and Missouri River railway *company* shall be constructed to a connection with the Sioux City and St. Paul railroad *company* at Sheldon, then the last named company in consideration of the foregoing beneficial privileges, shall donate right of way and suitable depot grounds in the village of Sheldon, to said McGregor and Missouri Railway Company.

Acceptance to
be deemed a
release.

SEC. 7. The acceptance of the provisions of this act shall be deemed a release by the company accepting the same of all claims to unpatented land, selected for and belonging to the original grant, which have been entered and occupied in good faith pursuant to the provisions of the pre-emption or homestead laws; and upon the making of final proof of occupation and improvement now required by law, and of good faith as aforesaid to the satisfaction of the register of the state land office, the governor is hereby authorized to execute a patent for such lands to the persons entitled thereto.

To take effect

SEC. 8. This act being deemed of immediate importance, it shall be in force from and after its publication in the Iowa State Leader, and State Register, daily papers published in Des Moines, Iowa.

Approved, March 15, 1876.

I hereby certify that the foregoing act was published in the *Iowa State Leader*, March 22, and in the *Iowa State Register*, March 22, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 118.

RELATING TO THE RE-LOCATION OF RAILROADS.

[AN] ACT to Authorize the Re-location of Railroads. .

H. F. 385.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Any railroad company desiring to change or remove the line of its road, after the same has been permanently located and constructed, may for that purpose file a petition in the district or circuit court in any one of the counties wherein the change or removal is proposed to be made, describing with convenient accuracy that portion of its line of road which said company seeks to have changed or removed, and asking the court to grant the right or authority to make such change or removal. To this suit all trustees, mortgagees, or other lien holders and all townships, cities and counties which have aided by taxation to build the road, must be made defendants by service of original notice, in the time and manner as provided by law for service of original notice.

R. R. Co. seeking to change shall file petition in district or circuit court.

Who shall be defendants.

SEC. 2. In addition to the foregoing notice, a public notice to all whom it may concern, of the time of filing such petition, and of the object thereof and of the term of court at which the application for authority to make the change will be made, and requiring all persons desiring the repayment of money or the return of property, as in this act contemplated, to appear at such court and make good their claim therefor, must be published in a newspaper printed in each county, wherein the change is to be made, for a period of ten successive weeks before the term of court at which the application is to be made. The court may order any additional notice or publication that it may deem proper.

Notice.

SEC. 3. But no railroad company shall be allowed to change or remove the line of its road after its permanent location and construction, without repaying to the proper parties all moneys, and restoring all property, or its value, which were given or donated to the company building the same, exclusively in consideration of the said railroads being located and constructed on such line, nor without first procuring the proper consent of all parties having liens upon said railroad; and also of any township, city or county

Before change can be made R. R. Co. must repay moneys and return property.

With consent of lien-holders.

that has by taxation or by the issuing of bonds contributed money to aid in the construction thereof; *provided*, that the consent of such township, city or county shall be necessary with reference only to the change to be made within its own territorial limits.

Court shall make order.

SEC. 4. If the court is satisfied that due and proper notice has been given, and that the consent of the proper parties, as herein contemplated, has been duly obtained, it shall order and adjudge in favor of all persons who have appeared and established their claims thereto, the re-payment of all moneys, and the return of all property, or its value, which were given or donated to the company exclusively in consideration of the roads being located on the line from which it is proposed to make the removal, and shall declare and adjudge all persons not so appearing and establishing their claims as aforesaid, forever thereafter debarred and estopped from setting up or asserting the same. The court may, if the public interest demand it, make an order authorizing the railroad company to change or remove the location of its road, as asked for in the petition, but such order must be on the condition that all claims for the re-payment of money, or the return of property, which may be allowed by the court, as herein provided, shall be first paid or satisfied.

Effect of removal on liens, mortgages, etc.

SEC. 5. All mortgage liens or other incumbrances on the line of road which the company is authorized by the court to change, shall be and remain valid liens and incumbrances on the line of road to which the change is made, and shall take priority of all other liens and incumbrances upon such new line of road.

Township trustees to appear for their respective townships. *Provid*so. To what roads this shall apply.

SEC. 6. For the purpose of this act, the trustees of each township shall be served with notice, and shall be authorized to represent and act for their respective townships; *provided*, that no vested right of any person or persons, living on and along the line of any railroad removed under the provisions of this act, shall be defeated or affected by this act; *and provided, further*, that the provisions of this act shall apply only to such railroads as were constructed prior to the year one thousand eight hundred and sixty-six.

Cuts to be filled and banks leveled upon removal.

SEC. 7. That when any railroad company shall take up their track and re-locate the same under the provisions of this act, shall fill up the cuts and level down the banks, or cause the same to be done, within two years from the time of taking up such track.

Approved, March 15, 1876.

CHAPTER 123.

RELATING TO TAXES IN AID OF RAILROADS.

AN ACT to enable Township[s] and Incorporated Towns and S. F. 67 and 98. Cities to Aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be lawful for any township, incorporated town or city to aid in the construction of any projected railroad in this state, as hereinafter provided. Who may aid in construction.

SEC. 2. Whenever a petition shall be presented to the council or trustees of any incorporated town or city, or trustees of any township, signed by a majority of the resident freehold tax-payers of such township, incorporated city or town, asking that the question of aiding in the construction of any railroad be submitted to the voters thereof, it shall be the duty of the trustees or council of such incorporated town or city, or trustees of such township, to immediately give notice of a special election, by publication in some newspaper published in the county, if any be published therein, and also by posting said notice in five public places in such township, incorporated city or town, at least twenty days before said election, which notice shall specify the time and place of holding said election, the line of railroad proposed to be aided, the rate per centum of tax to be levied, and whether the entire per centum voted is to be collected in one year, or one-half collected the first year and one-half the following year; and the amount of work upon said proposed railroad line required to be completed before said tax shall be paid to the railroad company, and where the same shall be performed, and to what point said road shall be fully completed and any other conditions which shall be performed before such tax shall become due, collectible and payable; and in no case shall such tax become due, collectible or payable until the road is fully completed to such point as mentioned in the notice. At such election the question of taxation shall be submitted, and if two thirds of the votes polled be "for taxation," then the recorder of the incorporated town, the city clerk, township clerk, or clerk of said election, shall forthwith certify to the county auditor the rate per centum of tax thus voted by such township, incorporated town or city, the year or years during which the same is to be collected and the time and terms upon which the same, when collected, is to be paid to the railroad company, under the conditions and stipulations in the said notice, together with an exact copy of the notice, under which such election was held; which said county auditor shall at once cause to be recorded in the office of the recorder of deeds of the county. Duty of trustees, or council on presentation of petition by a majority of tax-payers. Notice to specify. Election: questions to be submitted. Certificate.

Duty of board of supervisors. When such certificate shall have been made and recorded, the board of supervisors of the county shall at the time of levying the ordinary taxes next following, levy such taxes as are voted under the provisions of this act as shown by said certificate, and cause the same to be placed on the tax lists of the proper township, incorporated city or town, indicating in their order thereupon when and in what proportion the same are to be collected, and upon what conditions the same are to be paid to the railroad company, a certified copy of which said order shall accompany the tax-lists.

Collection of taxes. Said taxes shall be collected at the time or times specified in said order in the same manner, and be subject to the same penalties for non-payment after they are collectible as other taxes, or as may be stated in the petition asking said election.

Notice must conform to petition. SEC. 3. The stipulations and conditions contained in the said notices must conform to those set forth in the petition, as the same is presented to the trustees of the township or trustees or council of the incorporated city or town where the said taxes are proposed to be voted, and the aggregate amount of tax to be voted or levied under the provisions of this act in any township, incorporated town or city, shall not exceed five per centum of the assessed value of the property therein respectively.

Maximum per cent of tax.

Money to be paid out: how and when. SEC. 4. The moneys collected under the provisions of this act shall be paid out by the county treasurer to the treasurer of the railroad company, for whom the same was voted, upon the orders of the president or managing director thereof, at any time after the trustees of such township, or trustees or council of such incorporated town or city voting such tax, or a majority of them shall have certified to the county treasurer that the conditions required of the railroad company and set forth in the notice for the special election at which the tax was voted have been complied with. And it is hereby made the duty of said township trustees, or trustees or council of such incorporated town or city, when the said conditions have been complied with sufficiently to entitle the said railroad company to the amount of such orders, or when the said conditions are fully complied with and performed on the part of the railroad company, to make such certificate.

Duty of trustees.

County treasurers: duty of. SEC. 5. It shall be the duty of the county treasurer when required, in addition to a tax receipt to issue to each tax-payer, on his payment of taxes voted in aid of a railroad company under the provisions of this act, a certificate showing the amount of tax by him paid in aid of said railroad company, and when the same was paid, and he shall be entitled to charge and receive as compensation therefor, the sum of twenty five cents for each certificate so by him issued.

Certificate to tax-payers: Said certificates are hereby made assignable, and when presented by any person holding the legal title thereto to

Assignable:

the president, managing director, treasurer, or secretary of the railroad company receiving the taxes paid as shown by said certificate, in amount showing the sum of one hundred dollars or more of taxes to have been paid for said railroad company, it shall be and is hereby made the duty of said railroad company to issue or cause to be issued to said person the amount of stock covered by said certificate or certificates, and if the taxes paid as shown by said certificate or certificates amount in the aggregate to more or less than any certain number of shares of said stock, then the holder aforesaid of such certificate or certificates shall be entitled to receive of said stock the number of shares next greater than the amount covered by said certificates, upon making up the deficiency in money or tendering the same with the said certificates, the said stock to be estimated for the purposes hereof at its par value.

And R. R. Co.
shall issue
shares of stock
for same.

SEC. 6. The board of directors of any railroad company receiving taxes voted in aid thereof under the provisions of this act or those members thereof or either of them, who shall vote to bond, mortgage, or in any manner encumber said road to an amount, if the same be a railroad of three feet gauge, to exceed the sum of eight thousand dollars per mile, and if of the ordinary four feet eight and one-half inch gauge, to exceed the sum of sixteen thousand dollars per mile, not including in either case any debt for ordinary operating expenses, shall be liable to the stockholders or either of them, for double the amount, estimated at its par value of the stock by him or her held, if the same should be rendered of less value or lost thereby.

If road is en-
cumbered to
a certain
amount, di-
rectors are
held liable.

SEC. 7. Should the taxes voted in aid of any railroad under the provisions of this act remain in the treasury more than two years after the same have been collected, the right to them by the railroad company shall be considered forfeited, and the persons paying the said taxes shall be entitled to receive from the county treasurer the amount by them paid to the said railroad company, in which case the persons paying the said taxes shall be entitled to receive back only their proper pro rata share thereof remaining.

Taxes voted
to company
may be for-
feited.

SEC. 8. Nothing contained in this act shall preclude any tax-payer who may have contracted with a railroad company for whom taxes may have been voted under the provisions of this act to pay his tax thus voted, or any part thereof, in labor upon the line of its road in pursuance of the terms and conditions stipulated in the notices of election in lieu of a payment thereof in money, from presenting to the county treasurer a receipt from said railroad company, duly signed by the president or managing director thereof, specifying the value of the labor performed by him thereunder, and from having the same credited by the county treasurer on his tax in aid of said railroad with like effect in all respects as though the same was paid in money to the said county treasurer, and when such receipts have been pre-

Tax payer
may pay
taxes in labor.

sented and thus credited by the county treasurer, they shall have the same force and validity in his settlement with the board of supervisors as the orders from the railroad company provided for in section three hereof.

R. R. to be
subject to
control of
G. A.

SEC. 9. All the railroads in this state constructed by or with the aid of any taxes levied and collected under the provisions of this act shall be subject to the control of the General Assembly thereof in regard to the management of the same, and the charges for the transportation of freights and passengers thereon.

To take effect. SEC. 10. This act, being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 15, 1876.

I hereby certify that the foregoing act was published in *The Iowa State Register*, March 24, and in *The Iowa State Leader*, March 30, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 133.

BELIEVING CERTAIN RAILROAD COMPANIES FROM PENALTIES INCURRED.

S. F. 205. AN ACT for the Relief of Certain Railroad Companies, their Officers, Agents and Employees.

R. R. Co. complying with schedule of transportation rates.
And filing bond with auditor of state.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That if it shall be made to appear to the satisfaction of the executive council of this state, that any railroad company owning or operating a railroad in this state, has in good faith adopted the schedule of rates for the transportation of freight and passengers, which shall at the time of the execution of the certificate herein provided for, be in force, and shall file a bond with the Auditor of State with good and sufficient sureties, in the sum of _____ dollars liquidated damages to be fixed by the *exutive* [executive] council, conditioned that it will continue to operate its said railroad for a period of two years (provided the law shall remain in force during that time) under and in accordance with the said schedule, and not seek to evade its provisions by increasing or contriving any increase on through rates to points on its line outside of the state; the test of such increase shall be the rates actually charged by said company on through freights in

the year 1873, the said railroad company, its agents, officers and employes, shall be released from all criminal prosecutions, penalties, fines, and forfeitures, under chapter 68, hereinafter described, and the Governor shall execute a certificate of the compliance of such railroad company with the provisions of this act, which certificate shall be conclusive evidence in any court of record, in any criminal or civil suit or proceeding, that such railroad company, its officers, agents, and employes, are released from all criminal prosecutions, penalties, fines, and forfeitures which may have been incurred under the provisions of chapter 68 of the acts of the Fifteenth General Assembly, known as the "Railroad Tariff Law," and no greater sum shall be recovered in any case arising under the provisions of said act in any civil action or proceeding, than the actual damages suffered by any person from unreasonable charges paid prior to that date, and; *provided*, that the provisions of this act shall be accepted by such railroad company within sixty days from and after its approval by the Governor.

Shall be released from criminal prosecution.
Incurred under chap. 68, 15th G. A.
Proviso.

SEC. 7. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 17, 1876.

I hereby certify that the foregoing act was published in *The Iowa State Leader*, March 21, and in the *Iowa State Register*, March 24, 1876.

JOSIAH T. YOUNG, *Secretary of State.*

APPENDIX—PART II.

THE LAW AS IT NOW STANDS, RELATING TO RAILROAD CORPORATIONS FOR PECUNIARY PROFIT, AND RIGHT-OF-WAY.

CONSTITUTION OF IOWA—BILL OF RIGHTS.

SECTION 18. Private property shall not be taken for public use without just compensation first being made, or secured to be made, to the owner thereof, as soon as the damages shall be assessed by a jury, who shall not take into consideration any advantages that may result to said owner on account of the improvement for which it is taken.

Protection of private property from condemnation except upon just compensation.

CORPORATIONS—ARTICLE 8 OF CONSTITUTION.

SECTION 1. No corporation shall be created by special laws ; but the general assembly shall provide by general laws, for the organization of all corporations hereafter created, except as hereinafter provided.

Corporations must be created by general laws.

SEC. 2. The property of all corporations for pecuniary profit, shall be subject to taxation the same as that of individuals.

Corporation property taxable.

SEC. 12. Subject to the provisions of this article, the general assembly shall have power to amend or repeal all laws for the organization or creation of corporations, or granting of special or exclusive privileges or immunities by a vote of two-thirds of each branch of the general assembly ; and no exclusive privileges, except as in this article provided, shall ever be granted.

Powers of legislature as to corporations.

CODE OF 1873, TITLE X, CHAPTER 5.

PRESENT CONDITION OF LEGISLATION—ORGANIZATION.

SEC. 1273. Any corporation organized under the laws of this state for the purpose of constructing and operating a railway, may, with the assent of two-thirds of all the stockholders in interest, change the corporate name thereof. But no change in the name of any such corporation shall be deemed complete until the president and secretary thereof shall file in the office of the secretary of state, a statement, under oath, showing the assent of the stockholders to such change, and the new name adopted, and a certified copy of the proceedings had by the corporation and stockholders in relation thereto as the same appears in the records thereof; from the time of such filing, the corporation by its new name shall be entitled to all the rights, powers, and franchises that it possessed under the old name, and by the new name shall be liable upon all contracts and obligations of every kind and description entered into by or binding upon such corporation by or under its old name to the same extent and manner as if no change in the name of such corporation had been made.

How railway corporations can change their names and effect thereof.

CHAPTER 68, ACTS OF SIXTEENTH GENERAL ASSEMBLY.

RAILROADS, EXPRESS AND TELEGRAPH COMPANIES.

AN ACT to Facilitate Business with Railroads, Express and Telegraph Companies. [Additional to Code, Chapter 5, Title X: "Of Railways."]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all railroads terminating in Iowa, shall establish and maintain at such terminus, general freight and passenger offices, (and express and telegraph offices, when operating an independent express or telegraph company,) at localities accessible and convenient to the public, and there keep for sale tickets over their respective roads, and in advertising, correctly set forth their true connections, starting or terminal points, time-tables and freight tariffs, affording correct information to the business and traveling public.

Requires railroads terminating in Iowa to keep general freight and passenger offices at terminus and penalty for failure.

SEC. 2. If any officer, agent, employe, or lessee, engaged in operating any railroad, express company or telegraph line, terminating in or operated within the state of Iowa, shall refuse or neglect to comply with any of the provisions or requirements of section one (1) of this act, he shall be deemed guilty of a misdemeanor, and upon conviction

thereof, shall be fined in a sum not exceeding five hundred dollars, and may be imprisoned not more than six months.

SEC. 3. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and Council Bluffs Nonpareil.

Approved, March 9, 1876.

I hereby certify that the foregoing act was published in the *Council Bluffs Daily Nonpareil*, March 10, and in *The Daily Iowa State Register*, March 14, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

Matters filed under provisions of section 1273 to be recorded by secretary of state. SEC. 1274. The secretary of state shall immediately record in the proper book in his office the matters filed under the preceding section, and make intelligible references to the record of the articles of incorporation as originally recorded.

Railways may join, intersect and unite with other railways, and may by purchase, or sale, or otherwise merge and consolidate stock, &c., with consent of three-fourths in interest of all the stockholders. SEC. 1275. Any such corporation may join, intersect, and unite its railway with the railway of any other corporation at such point on the boundary line of this state as may be agreed upon by such corporations. And with the assent of three-fourths in interest of all the stockholders, may, by purchase or sale, or otherwise, merge and consolidate the stock, property, franchises, and liabilities of such corporations, making the same one joint stock corporation upon such terms as may be agreed upon not in conflict with the laws of this state.

Railroad companies may connect track at boundary line of state with railways in adjoining states, and make traffic arrangements in relation thereto. SEC. 1276. Any such corporation which has or may construct its railway so as to meet or connect with any other railway in an adjoining state at the boundary line of this state, shall have power to make such contracts and agreements with the corporations controlling such railways in an adjoining state, for the transportation of freight and passengers, or for the use of its railway by such foreign corporation, as the board of directors may see proper.

Railroad companies may extend their lines into other states, subject to the laws of such state, and have the same rights and privileges over said extended lines as if in this state. SEC. 1277. Any such corporation organized for the purpose of constructing a railway from a point within the state may construct or extend the same into or through any other state under such regulations as may be prescribed by the laws of such state; and the rights and privileges of such corporation over said extension in the construction and use thereof, and in controlling and applying the assets, shall be the same as if its railway was constructed wholly within this state.

Duties and liabilities imposed on railway companies equally imposed on lessees or others operating railways. SEC. 1278. All the duties and liabilities imposed upon corporations owning or operating railways by this chapter, shall apply to all lessees or other persons owning or operating such railways as fully as if they were expressly named herein, and any action which might be brought, or penalty enforced, against any such corporation by virtue of any provision of this chapter, may be brought or enforced against such lessees or other persons.

SEC. 1279. The offices of secretary and treasurer, or as-

assistant treasurer and general superintendent, of every railway corporation organized under the laws of this state, shall be kept where the principal place of business of such corporation is to be, in which offices the original record, stock, and transfer books, and all the original papers and vouchers of such corporation shall be kept; and such treasurer or assistant treasurer shall keep a record of the financial condition of the corporation which may be inspected at all reasonable hours by any stockholder, or any committee appointed by the general assembly. Such corporation may keep in any other state a transfer office, in which may be kept a duplicate transfer book; but no transfer of shares of stock shall be legal or binding until the same is entered in the transfer book kept in this state. The secretary and treasurer, or assistant treasurer and general superintendent aforesaid, shall reside in this state.

Certain officers must reside in the state and certain records be kept at principal business place.

Transfer books may be kept in another state, but transfers to be binding must be on transfer book in this state.

SEC. 1280. Every such corporation shall, annually, under oath of the president, in the month of January, make a full report of the condition of its affairs to the secretary of state, and shall have the same published in some newspaper printed in the place of its general business office, showing the amount of the capital stock of such corporation, and the amount paid thereon, the amount of bonds issued, and how secured, and all other indebtedness; the length of such railway when completed, and how much is built and in use; the number of acres of land donated or granted to them, by whom, and what disposition has been made of said grants or donations, the gross amount of receipts and how disbursed, the net amount of profit and the dividends made, with such other facts as may be necessary to a full statement of the affairs and condition of such corporation, and the secretary of state shall present the said report to the general assembly.

Annual report to be made to secretary of state in January; publication of such report; and to be presented by the secretary of state to the G. A.

SEC. 1281. In case any such corporation shall neglect to make such report as required in the preceding section, any stockholder may file his petition in the district or circuit court in the county where the principal business office is kept, stating that said report has not been made, and praying that an order may issue against the corporation commanding it to make said report; said petition, shall be under oath and filed at least ten days before the next term of the district or circuit court in said county, and notice thereof shall be given such corporation for the same length of time, and in the same manner as is now required to be given in other suits in the district or circuit court, and upon the filing of such petition, the clerk shall issue such order and make the same returnable at the next term of the district or circuit court in said county, and costs shall be recoverable by either party as in ordinary actions.

Stockholder may complain of failure to file said report in district or circuit court and rule of procedure.

SEC. 1282. If it appears such report has not been filed, the court shall, during the term, appoint three disinterested and competent persons near the place of the general busi-

Upon complaint court shall appoint an investigating committee; number, qualification, compensation and duties thereof.

ness office of the corporation as an investigating committee, who shall examine into its affairs and report at as early a day as practicable its condition, in manner and form as prescribed in section twelve hundred and eighty of this chapter; one copy of said report to be filed in the office of the clerk of the district court of the county where the proceedings are had, and one copy to be filed in the office of the Secretary of State. The compensation for the services of such committee shall be paid by the corporation thus investigated, but it shall not exceed three dollars per day and mileage at the rate of ten cents per mile, counting one way.

STOCK AND DEBT.

R. R. corporations may issue construction and equipment bonds and provisions relating thereto providing for mortgages or deeds of trust.

SEC. 1283. Any such corporation shall have power to issue its bonds for the construction and equipment of its railways, in sums not less than fifty dollars, payable to bearer or otherwise, and bearing interest at a rate not exceeding ten per cent per annum, and make the same convertible into stock, and may sell the same at such rates or prices as is deemed proper; if such bonds are sold below the par value thereof, they shall, nevertheless, be valid and binding, and no plea of usury shall be allowed such corporation in any action or proceeding brought to enforce the collection of said bonds; such corporation may also secure the payment of said bonds by executing mortgages or deeds of trust of the whole or any part of its property and franchises.

Such mortgages or deeds of trust may cover after acquired property.

SEC. 1284. Said mortgages or deeds of trust, may, by their terms, include and cover, not only the property of the corporation making them at the time of their date, but property both real and personal which may thereafter be acquired, and shall be as valid and effectual for that purpose, as if the property were in possession at the time of the execution thereof.

Mode of execution and record of such mortgages or deeds of trust and effect of record.

SEC. 1285. Said mortgages or deeds of trust shall be executed in such manner as the articles of incorporation or by-laws of the corporation may provide, and shall be recorded in the office of the recorder of each county through which the railway of the corporation may run, or in which any property mortgaged or conveyed by such deeds of trust may be situated, and shall be notice to all the world of the rights of all parties under the same, and for this purpose, and to secure the rights of mortgagees or parties interested under deeds of trust so executed and recorded, the rolling-stock and personal property of the company properly belonging to the road and appertaining thereto, shall be deemed a part of the road, and said mortgages and deeds so recorded, shall have the same effect both as to notice and otherwise, as to the personal, as to the real estate covered by them.

SEC. 1286. Any such corporation, with the assent of two-thirds of all the stockholders in interest, may issue in

payment of debts, preferred stock, not exceeding ten thousand dollars for each mile of railway constructed, which stock shall be entitled to such dividends as the directors of the corporation may determine, not exceeding eight per cent. per annum, if the same is earned in any one year after payment of all interest on the bonds of the corporation before any dividend is made to the common stock.

R. R. corporations may issue preferred stock and rules in relation thereto.

CHAPTER 20, ACTS OF FIFTEENTH GENERAL ASSEMBLY.

PREFERRED STOCK IN RAILWAYS.

AN ACT Authorizing Railway Corporations to issue Preferred Stock for its bonded indebtedness. [Amendatory of Code, Title X., Chapter 5, "Of Railways."]

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That any railway corporation which has no surplus, after paying its running expenses, with which to pay the interest on its bonded indebtedness, with the assent of its bondholders, in addition to the right conferred by section 1286 of the Code, may, with the assent of two-thirds of its stockholders, issue its preferred [stock], at par, to an amount equal to and not exceeding its bonded indebtedness, in exchange for its said bonded indebtedness. The said stock shall be entitled to such dividends from its net profits as the directors of the corporation may determine, not exceeding eight per cent. per annum, if the same is earned in any one year, after payment of all interest on the indebtedness of the corporation, before any dividend is made to the common stock.

Amendatory of Code, title 10, chap. 5.

SEC. 2. This act being deemed of immediate importance, shall take effect twenty days after its publication in the Iowa State Register and Iowa State Leader, newspapers printed and published at Des Moines, Iowa.

Approved, March 14, 1874.

I hereby certify that the foregoing act was published in Des Moines, in *The Iowa Daily State Leader* March 20, and in *The Daily Iowa State Register*, March 21, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

SEC. 1287. Such preferred stock, and any income or mortgage bond of the corporation, shall, at the option of the holder, be convertible into common stock in such manner and on such terms as the board of directors thereof may prescribe; but the aggregate amount of the common and preferred stock shall not exceed the total amount of stock which the corporation may be by law, or the articles of incorporation thereof, authorized to issue.

Preferred stock and income or mortgage bonds convertible at the option of the holder into common stock, and rules and limitations relating thereto.

TRACK OF RAILROADS.

SEC. 1288. Every corporation constructing or operating a railway, shall make proper cattle guards where the same enters or leaves any improved or fenced land, and construct at all points where such railway crosses any public highway, good, sufficient, and safe crossings and cattle guards, and erect at such points at a sufficient elevation from such highway to admit of free passage of vehicles of every kind, a sign, with large and distinct letters placed thereon, to give notice of the proximity of the railway and warn persons of the necessity of looking out for the cars; and any railway company neglecting or refusing to comply with the provisions of this section, shall be liable for all damages sustained by reason of such neglect and refusal, and in order for the injured party to recover, it shall only be necessary for him to prove such neglect or refusal.

SEC. 1289. Any corporation operating a railway, that fails to fence the same against live stock running at large at all points where such right to fence exists, shall be liable to the owner of any such stock injured or killed by reason of the want of such fence for the value of the property or damage caused, unless the same was occasioned by the wilful act of the owner or his agent. And, in order to recover, it shall only be necessary for the owner to prove the injury or destruction of his property; and if such corporation neglects to pay the value of or damage done to any such stock within thirty days after notice in writing, accompanied by an affidavit of such injury or destruction, has been served on any officer, station or ticket-agent employed in the management of the business of the corporation in the county where the injury complained of was committed, such owner shall be entitled to recover double the value of the stock killed or damages caused thereto; *Provided*, that no law of this state, or any local or police regulations of any county, township, city, or town, regulating the restraint of domestic animals, or in relation to the fences of farmers or land owners, shall be applicable to railway tracks, unless so specifically stated in the law or regulation. The operating of trains upon depot grounds necessarily used by the company and public, where no such fence is built, at a greater rate of speed than eight miles per hour, shall be deemed negligence and render the company liable under this section.

And provided further, that any corporation operating a railway shall be liable for all damages by fire that is set out or caused by operating of any such railway, and such damage may be recovered by the party damaged in the same manner as set forth in this section in regard to stock, except to double damages.

SEC. 1290. Whenever it becomes necessary in the con-

Cattle guards must be made, signs erected at crossings with printed cautions, and companies made liable for neglect;

Companies failing to fence track liable for stock injured or killed and rules in relation thereto.

struction of any railway to cross any other railway near the shore of the Mississippi river, each shall be so constructed and maintained at the point of crossing so that the respective road-beds thereof shall be above high water in such river. But where such crossings occur within the limits of cities containing six thousand inhabitants as shown by the last preceding census, the city council of such cities may establish the grade at such crossings.

Rule as to railway crossings near shore of Mississippi river.

SEC. 1291. In all cases where taxes have been voted under chapter forty-eight of Twelfth General Assembly, or chapter one hundred and two of Thirteenth General Assembly, to aid in the construction of any railway, or where such tax has been transferred under chapter eighty-one of the Fourteenth General Assembly, and said tax has been voted or transferred under any condition or contract with the railway company which the township may desire to have changed or modified, said township is hereby authorized upon agreement of its trustees with the railway company constructing said proposed railway, to submit to a vote of the electors of the township, the question whether the conditions or contract under which said tax was voted or transferred, shall be changed or modified, and said trustees, upon the petition of one-third of the legal voters of the township, as shown by the vote cast at the last general election, asking such change or modification shall order an election, submitting the agreement to the electors, at a special election called therefor, said election to be conducted in all respects as to notice and manner of holding, as the election at which the tax was originally voted.

How terms and conditions on which taxes in aid of railroads have been voted may be changed.

CHAPTER 5, ACTS OF THE FIFTEENTH GENERAL ASSEMBLY.

RAILROAD AND WAGON BRIDGES.

AN ACT to Empower Cities and Towns to make Contracts with Railroad and Bridge Companies for the Use of Wagon-Bridges across Rivers. H. F. 179.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all cities situate on any river in the state, whether organized and existing under special charter or by general law, and from which to the opposite shore of any of said rivers a bridge has been or may be constructed by any railroad or other private company, corporation, or person, shall have power to contract, with the company, corporation, or person owning such bridge, for the use of the same as a public highway, jointly with any company, corporation, or person having or desiring the right to use the same for the passage of cars propelled by steam, or otherwise, and in such contract may have the right to assume sole liability for damage to persons or property by

Cities and towns may contract with railroad companies as to use of bridges.

reason of their being on any part of said bridge or on an approach to either end thereof caused by the running of cars or locomotives by any corporation, company, or person entitled to use such bridge, whether such damage results from the negligence of the persons engaged in running said cars or locomotives or otherwise; and to indemnify and save harmless the owners of said bridge, and any or all corporations, companies, or persons entitled to use the same, from all liability or damage so caused; and said city may thereafter manage and control said bridge either as a free or a toll bridge, and prescribe such rates of toll as to it from time to time shall seem proper, and make all necessary police regulations for the government of said bridge.

SEC. 2. This act being deemed of immediate importance, shall be in force from and after its publication in *The Iowa Daily State Leader*, published in the city of Des Moines, and *The Dubuque Herald*, published in the city of Dubuque.

Approved, February 19th, 1874.

I hereby certify that the foregoing act was published at Des Moines in *The Daily Iowa State Leader* February 23, and in *The Dubuque Herald* February 25, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 87, ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

S. F. 238.

AN ACT requiring the Boards of Supervisors to cancel the unpaid taxes voted in aid of Railroads, between the first day of January, 1868, and the first day of January, 1875.

Be it enacted by the General Assembly of the State of Iowa:

Cancellation
of taxes voted
in aid of rail-
roads.

SECTION 1. That wherever any taxes have been voted or levied upon the real or personal property in any township, city, or town in any county in this state to aid in the construction of any railroad since the first day of January, 1868, and prior to the first day of January, 1875, under and by the authority of any law enacted by the General Assembly of the State of Iowa, and where the railroad in aid of which said taxes were voted or levied has not been built or completed or operated into or through such township, city, or town, and any of said taxes so levied have not been paid, it shall be the duty of the board of supervisors of the county where such taxes have been voted or levied and still remain on the tax books of said county or counties at their first regular meeting, after the taking effect of this act, to cause the same to be cancelled and stricken from the tax books of such county; and all liens created by said tax shall be removed, cancelled and satisfied by such cancellation.

Provided, That the foregoing provisions shall in no manner affect actions which may be now pending for the

recovery of taxes heretofore voted and levied in aid of railroads.

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Leader, and Iowa State Register, newspapers published at Des Moines, Iowa.

Approved, March 23, 1878.

I hereby certify that the foregoing act was published in *The Iowa State Register*, and *Iowa State Leader*, March 29, 1878.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 123, ACTS OF THE SIXTEENTH GENERAL ASSEMBLY.

RELATING TO TAXES IN AID OF RAILROADS.

AN ACT to enable Township[s] and Incorporated Towns and Cities to Aid in the Construction of Railroads.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That it shall be lawful for any township, incorporated town or city to aid in the construction of any projected railroad in this state, as hereinafter provided. Who may aid in construction.

SEC. 2. Whenever a petition shall be presented to the council or trustees of any incorporated town or city, or trustees of any township, signed by a majority of the resident freehold tax payers of such township, incorporated city or town, asking that the question of aiding in the construction of any railroad, be submitted to the voters thereof, it shall be the duty of the trustees or council of said incorporated town or city, or trustees of such township, to immediately give notice of a special election, by publication in some newspaper published in the county, if any be published therein, and also by posting said notice in five public places in such township, incorporated city or town, at least twenty days before said election, which notice shall specify the time and place of holding said election, the line of road proposed to be aided, the rate per centum of tax to be levied, and whether the entire per centum voted is to be collected in one year, or one-half collected the first year and one-half the following year; and the amount of work upon said proposed railroad line required to be completed before said tax shall be paid to the railroad company, and where the same shall be performed, and to what point said road shall be fully completed and any other conditions which shall be performed before such tax shall become due, collectible and payable; and in no case shall such tax become due, collectible or payable until the road is fully completed to such point as mentioned in the notice. At such election the question of taxation shall be submitted, and if two-thirds of the votes polled be "for taxation," then the recorder of the incorporated town, the city clerk, township Duty of trustees, or council on presentation of petition by a majority of tax payers. Notice to specify. Election: questions to be submitted.

- Certificate.** clerk, or clerk of said election, shall forthwith certify to the county auditor the rate per centum of tax thus voted by such township, incorporated town or city, the year or years during which the same is to be collected and the time and terms upon which the same, when collected, is to be paid to the railroad company, under the conditions and stipulations in the said notice, together with an exact copy of the notice, under which such election was held; which said county auditor shall at once cause to be recorded in the office of recorder of deeds of the county.
- Duty of board of supervisors.** When such certificate shall have been made and recorded, the board of supervisors of the county shall at the time of levying the ordinary taxes next following, levy such taxes as are voted under the provisions of this act as shown by said certificate, and cause the same to be placed on the tax-lists of the proper township, incorporated city or town, indicating in their order thereupon when and in what proportion the same are to be collected, and upon what conditions the same are to be paid to the railroad company, a certified copy of which said order shall accompany the tax lists.
- Collection of taxes.** Said taxes shall be collected at the time or times specified in said order, in the same manner, and be subject to the same penalties for non-payment after they are collectible, as other taxes, or as may be stated in the petition asking said election.
- Notice must conform to petition.** SEC. 3. The stipulations and conditions contained in the said notices must conform to those set forth in the petition, as the same is presented to the trustees of the township or trustees or council of the incorporated city or town where the said taxes are proposed to be voted, and the aggregate amount of tax to be voted or levied under the provisions of this act in any township, incorporated town or city, shall not exceed five per centum of the assessed value of the property therein respectively.
- Maximum per cent of tax.** SEC. 4. The moneys collected under the provisions of this act shall be paid out by the county treasurer to the treasurer of the railroad company for whom the same was voted, upon the order of the president or managing director thereof, at any time after the trustees of such township, or trustees or council of such incorporated town or city voting such tax, or a majority of them, shall have certified to the county treasurer that the conditions required of the railroad company and set forth in the notice for the special election at which the tax was voted have been complied with. And it is hereby made the duty of said township trustees, or trustees or council of such incorporated town or city, when the said conditions have been complied with sufficiently to entitle the said railroad company to the amount of such orders, or when the said conditions are fully complied with and performed on the part of the railroad company, to make such certificate.
- Money to be paid out: how and when.** SEC. 5. It shall be the duty of the county treasurer when
- Duty of trustees**

required, in addition to a tax receipt, to issue to each tax payer, on his payment of taxes voted in aid of a railroad company under the provisions of this act, a certificate showing the amount of tax by him paid in aid of said railroad company, and when the same was paid, and he shall be entitled to charge and receive as compensation therefor, the sum of twenty-five cents for each certificate so by him issued.

County treasurers: duty of.

Certificate to tax payers:

Said certificates are hereby made assignable, and when presented by any person holding a legal title thereto to the president, managing director, treasurer, or secretary of the railroad company receiving the taxes paid as shown by said certificate, in amount showing the sum of one hundred dollars or more of taxes to have been paid for said railroad company, it shall be and is hereby made the duty of said railroad company to issue or cause to be issued to said person the amount of stock covered by said certificate or certificates, and if the taxes paid as shown by said certificate or certificates amount in the aggregate to more or less than any certain number of shares of said stock, then the holder aforesaid of such certificate or certificates shall be entitled to receive of said stock the number of shares next greater than the amount covered by said certificates, upon making up the deficiency in money or tendering the same with the said certificates, the said stock to be estimated for the purposes hereof at its par value.

Assignable:

And R. R. Co. shall issue shares of stock for same.

SEC. 6. The board of directors of any railroad company receiving taxes voted in aid thereof under the provisions of this act, or those members thereof or either of them, who shall vote to bond, mortgage, or in any manner encumber said road to an amount, if the same be a railroad of three feet gauge, to exceed the sum of eight thousand dollars per mile, and if of the ordinary four feet eight and one half inch gauge, to exceed the sum of sixteen thousand dollars per mile, not including in either case any debt for ordinary operating expenses, shall be liable to the stockholders or either of them, for double the amount, estimated at its par value of the stock by him or her held, if the same should be rendered of less value or lost thereby.

If road is encumbered to a certain amount, directors are held liable.

SEC. 7. Should the taxes voted in aid of any railroad under the provisions of this act remain in the treasury more than two years after the same have been collected, the right to them by the railroad company shall be considered forfeited, and the persons paying the said taxes shall be entitled to receive from the county treasurer the amount by them paid to the said railroad company, in which case the persons paying the said taxes shall be entitled to receive back only their proper pro rata share thereof remaining.

Taxes voted to company may be forfeited.

SEC. 8. Nothing contained in this act shall preclude any tax payer who may have contracted with a railroad company for whom taxes may have been voted under the provisions of this act to pay his tax thus voted, or any part

Tax payer may pay taxes in full or.

thereof, in labor upon the line of its road in pursuance of the terms and conditions stipulated in the notices of election in lieu of a payment thereof in money, from presenting to the county treasurer a receipt from said railroad company, duly signed by the president or managing director thereof, specifying the value of the labor performed by him thereunder and from having the same credited by the county treasurer on his tax in aid of said railroad with like effect in all respects as though the same was paid in money to the said county treasurer, and when such receipts have been presented and thus credited by the county treasurer, they shall have the same force and validity in his settlement with the board of supervisors, as the orders from the railroad company provided for in section three hereof.

R. R. to be
subject to
control of
G. A.

SEC. 9. All railroads in this state constructed by or with the aid of any taxes levied and collected under the provisions of this act shall be subject to the control of the General Assembly thereof in regard to the management of the same, and the charges for the transportation of freights and passengers thereon.

To take effect.

SEC. 10. This act being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 15, 1876.

I hereby certify that the foregoing act was published in the Iowa State Register, March 24, and in the Iowa State Leader March 30, 1876.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER 157, ACTS SEVENTEENTH GENERAL ASSEMBLY.

VOTING AID IN CONSTRUCTION OF RAILROADS.

AN ACT Amendatory to Section 2, Chapter 123, of the Acts of the Sixteenth General Assembly, relating to Townships and Incorporated Towns and Cities, to aid in the Construction of Railroads.

Majority may
vote railroad
taxes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 2, chapter 123, of the acts of the Sixteenth General Assembly, be and the same is hereby amended by striking out the words "two-thirds" in the twenty-fifth line of said section and inserting in lieu thereof "a majority."

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force after its publication in the Council Bluffs Daily Nonpareil, and the Daily State Register, newspapers published in the state of Iowa.

Approved, March 25, 1878.

I hereby certify that the foregoing act was published in *The Iowa State Register*, March 27, and in the *Council Bluffs Daily Nonpareil*, March 28, 1878.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 173, ACTS OF SEVENTEENTH GENERAL ASSEMBLY.

VOTING AID IN THE CONSTRUCTION OF RAILROADS.

AN ACT to amend Chapter 123 of the Laws of the Sixteenth General Assembly relating to Taxes in aid of Railroads, which is entitled, 'An Act to enable Townships and Incorporated Towns and Cities to aid in the Construction of Railroads.'

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That it shall be lawful for any township, incorporated town or city to aid in the construction of any projected railroad in this state as hereinafter provided. How aid may be given.

SEC. 2. Whenever it shall be proposed in the petition and notice, which are provided in section 2 of chapter 123 of the laws of Sixteenth General Assembly, to issue 1st mortgage bonds not exceeding in amount the limit established in section 6 of said act, in lieu of stock as provided in section 5 of said act, it shall be lawful to issue said bonds of the denomination of one hundred dollars in the same manner as is provided for the issue of stock in said act. First mortgage bonds.

SEC. 3. Whenever it is proposed to issue bonds in lieu of stock as aforesaid, the petition and notice shall state the amount of bonds per mile of road to be issued, the per centum of interest, and time of the payment of the interest and principal of the bonds. Petition and notice shall state.

SEC. 4. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Iowa State Leader*, and *Iowa State Register*, newspapers published in Des Moines Iowa. Publication.

Approved, March 26, 1878.

I hereby certify that the foregoing act was published in the *Iowa State Leader*, April 1, and in *The Iowa State Register*, April 3, 1878.

JOSIAH T. YOUNG, *Secretary of State*.

OPERATION OF RAILROADS.

SEC. 1292. Any railway corporation operating a railway in this state, shall, on request, permit the railway operated by any other company to connect therewith, and shall draw over its railway the cars of such connecting railway, at reasonable terms and for a compensation not exceeding its ordinary rates. Corporations operating railways must allow other roads to connect therewith and draw cars at reasonable terms.

TITLE 4, CHAPTER X.

SECTION 464. They shall have power to lay off, widen, straighten, narrow, vacate, extend, establish and light streets, alleys, public grounds, wharves, landing, and market places; and to provide for the condemnation of such real estate as may be necessary for such purposes. They shall also have the power to authorize or forbid the location and laying down of tracks for railways and street railways on all streets, alleys, and public places; but no railway track can thus be located and laid down until after the injury to property abutting upon the street, alley, or public places upon which such railway track is proposed to be located and laid down has been ascertained and compensated in the manner provided for compensation of injuries arising from regrade of streets in section four hundred and seventy of this chapter.

Municipal corporations have power to grant railroads right to lay track in streets.

CHAPTER 6, ACTS OF FIFTEENTH GENERAL ASSEMBLY

RAILWAYS IN CITIES AND TOWNS.

S. F. 59. AN ACT to Amend Section 464 [Chapter 10, Title IV: "Of Cities and Incorporated Towns,"] of the Code of 1873.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 464, of the Code of 1873, be amended by striking out of said section the words, "Compensation of injuries arising from regrade of streets, in section 470 of this chapter," and adding thereto, in lieu thereof, the following words, "Taking private property for works of internal improvement, in chapter 4 of title 10 of the Code of 1873."

Amends sec. 464, chap. 10, title 4.

SEC. 2. This act being, by the general assembly, deemed of immediate importance shall take effect and be in force from and after its publication in *The Daily Iowa State Register* and *Daily State Leader*, newspapers published in Des Moines, Iowa.

Approved, March 2, 1874.

I hereby certify that the foregoing act was published in Des Moines in *The Daily Iowa State Leader*, March 3, and in *The Daily Iowa State Register*, March 4, 1874.

JOSIAH T. YOUNG, *Secretary of State.*

TITLE X—CONTINUED.

SEC. 1293. When such corporations are unable to agree upon terms of connection and rates of transportation, either may make application to the district or circuit court in any county in which said connection may be located, or to the judge of said courts, if in vacation, after ten days' notice in writing to the other company; after hearing the parties, or on default, the said judge may appoint three disinterested persons, being presidents or superintendents of railways, or experts in railway business, without regard to their place of residence, as commissioners, to determine the terms of connection, and rules and regulations necessary thereto. *Provided*, that the rates so fixed by the said commission for freights offered or transported in the cars of the company offering the same, shall in no case exceed the local rates per mile as set forth in the carrying company's freight tariff, prepared and made public in accordance with the laws of the state.

If companies cannot agree upon terms of connection and haulage, circuit court or district court upon application to appoint commissioners.

CHAPTER 18, ACTS OF FIFTEENTH GENERAL ASSEMBLY.

INTERSECTING RAILWAYS.

AN ACT to Amend Section[s] 1292 and 1293 of the Code [Title X., Chapter 5: "Of Railways."]

Be it enacted by the General Assembly of the State of Iowa, That section[s] 1292 and 1293, of the Code, are hereby repealed, and the following enacted in lieu thereof:

Code: §§ 1292 and 1293.

"SECTION 1292. Any railway corporation, operating a railway in this state, intersecting or crossing any other line of railway, of the same gauge, operated by any other company, shall, by means of a Y, or other suitable and proper means, be made to connect with such other railway so intersected or crossed; and railway companies where railroads shall be so connected shall draw over their respective roads the cars of such connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also the cars of all transportation companies or persons, at reasonable terms, and for a compensation not exceeding their ordinary rates.

Railways crossing or intersecting others to connect, how.

Companies to draw cars from connecting roads.

Compensation.

"SEC. 1293. When such corporations are unable to agree upon the method and terms of construction and rates of transportation, either, or any person interested in having such connection made, may make application to the district or circuit court in any county in which said connection may be desired or located, or to the judge of said courts if in vacation, after ten days' notice in writing to the companies. After hearing the parties, or on default, the said judge shall

Application to court or judge when companies disagree; who may make.

Appointment of commissioners to fix rates. appoint three disinterested persons, being presidents or superintendents of railways, or experts in railway business, without regard to their place of residence, as commissioners, to determine the method and terms of connection and rules and regulations necessary thereto: *Provided*, That the rates fixed by said commissioners, for freights offered or transported in the cars of the company offering the same, shall in no case exceed the local rates per mile fixed by law or set forth in the carrying companies' freight tariff prepared and made public in accordance with the laws of the state."

Rates not to exceed company's tariff.

Approved, March 13th, 1874.

Commissioners to take testimony and make report to court and if confirmed to be binding for two years. SEC. 1294. Said commissioners shall meet at such time and place as may be ordered by said court or judge, and shall hear the parties and any testimony brought before them, and make and sign their report, prescribing the things to be done. Such report made by them, or a majority of them, shall, within such time as ordered by said court or judge, be returned to and filed in said court, to be confirmed thereby; and, when so confirmed, it shall be binding upon the parties until another report shall be made upon a new application, which cannot be made within two years after such confirmation.

Duty, power and compensation of commissioners. SEC. 1295. Said commissioners shall have such compensation as shall be deemed reasonable by the court, and shall be governed by the same rules and have the same power in compelling the attendance of witnesses, and shall themselves be sworn, as is now provided in cases of referees in civil actions at law in the district court, and exceptions may be taken to their report in the same manner; and such exceptions shall have the same effect, and the proceedings upon their report shall be the same as on reports of referees in cases referred from said court, and the costs shall be paid by the parties in such proportion as to the court may seem equitable and just.

Penalty for failure to comply with confirmed report. SEC. 1296. If the officers of, or any person in the employ of said corporation, refuse to comply with the terms of such confirmed report, they may be punished as for a contempt of said court.

Pooling of earnings of parallel lines forbidden and penalty for such act. SEC. 1297. It shall be unlawful for any railway company to make any contract, or enter into any stipulation with any other railway company running in the same general direction, by which either company shall, directly or indirectly, agree to divide in any manner or proportion the joint earnings upon the whole or any part of the freight transported over such roads, and any violation of this provision shall render the railway company violating the same, liable to a penalty of five thousand dollars for each month for which such earnings are divided, to be recovered for the use of the permanent school fund in the name of the state.

SEC. 1298. Contracts between any such corporations

operating a railway, allowing a drawback of not exceeding fifteen per cent. on the gross earnings of the railway on business coming from or going to any other railway, shall be legal and binding.

SEC. 1299. Any such corporation owning and operating a railway partially constructed, may, for the purpose of inducing the investment of capital in the extension or completion of its railway, contract with the party furnishing such means, or the trustees who may represent them, allowing a drawback not exceeding twenty per cent. of the gross earnings of all business coming from and going to any part of the extension or portion to be aided or completed with the money or means thus obtained; or such railway company may lease of the trustees or said parties, the portion to be built with means thus furnished, subject to the same rights and liabilities as are provided in the next section.

SEC. 1300. Any such corporation may sell or lease its railway property and franchises to, or may make joint running arrangements with, any corporation owning or operating any connecting railway, and the corporation operating the railway of another, shall, in all respects, be liable in the same manner and extent as though such railway belonged to it, subject to the laws of this state.

SEC. 1301. Any contract, lease or benefit derived therefrom, contemplated in either of the three preceding sections, may be mortgaged for the purpose of securing construction bonds in the same manner as other property of the corporation.

SEC. 1302. Where any railway company shall be organized under a corporate name, and shall have made contracts for payments to it upon delivery of stock in such company, and shall, subsequent to such contracts, have changed their corporate name, or when the real ownership in the property, rights, powers, and franchises have passed legally or equitably into any other company, no such contracts shall be enforced in law or equity until tender or delivery of stock in such last named corporation or company.

SEC. 1303. When any railway has been completed and opened for use, the corporation constructing the same shall report to the next general assembly, under oath, the total cost thereof, specifying the amount expended for construction, engines, cars, depots, and other buildings, and the amount of all other expenses, together with the length of the railway, the number of planes, with their inclination to the mile, the greatest curvature, the average width of grade, and the number of ties per mile.

SEC. 1304. In the month of June in each year, every corporation operating a railway in this state shall fix its maximum rates of fare for passengers and freight, for transportation of timber, wood, and coal, per ton, cord, or thousand feet per mile; also its fare and freight per mile for trans-

Drawback contracts not exceeding fifteen per cent. of earnings allowed between operating roads. Partially constructed roads may contract for a drawback not exceeding twenty per cent.

Railroad corporations may sell or lease to connecting roads or make joint running arrangements.

Such contracts, leases or benefits may be mortgaged to secure construction bonds.

Contracts for payment on delivery of stock shall not be enforced when name of company is changed or real ownership changed till tender or delivery of the stock.

On completion of road the company shall report to general assembly under oath cost and description of same.

Maximum rates of fare and freight to be fixed in June of each year, a printed copy of rates of fare to be posted in each station on or before July 1st of each year, and penalty for failure.

porting merchandise and articles of the first, second, third, and fourth classes of freight; and, on the first day of July following, shall put up at all the stations and depots on its railway, a printed copy of such fare and freight, and cause a copy to remain posted during the year. For wilfully neglecting so to do, or for wilfully receiving higher rates of fare or freight than those posted, the company shall forfeit and pay to the state of Iowa, for the use of the school fund, not less than one hundred dollars nor more than two hundred dollars, to be recovered in any civil action in the name of the state; and it is hereby made the duty of the several district-attorneys within their respective districts to sue for and recover all sums forfeited as aforesaid; and such corporation shall also forfeit and pay to the person injured, double the amount of compensation or charge illegally taken, to be recovered by such person in a civil action.

Maximum passenger fare fixed.

SEC. 1305. For the transportation of passengers, no railway company shall charge to exceed three and one-half cents per mile per passenger.

CHAPTER 68, ACTS OF THE FIFTEENTH GENERAL ASSEMBLY, APPROVED MARCH 23, 1874. AMENDATORY OF CODE, TITLE 10, CHAPTER 5, OF RAILWAYS.

This act is very lengthy, has been repealed and being already set out at length (see page cviii) is not here repeated.

Rights of control of charges for freight and passenger fare reserved to general assembly.

SEC. 1306. All contracts, stipulations, and conditions, regarding the right of controlling and regulating the charges for freight and passengers upon railways, heretofore made in granting land or other property or voting taxes to aid in the construction of, or franchises to, railway corporations, are expressly reserved, continued, and perpetuated in full force and effect, to be exercised by the general assembly, whenever the public good and the public necessity requires such exercise thereof.

Companies liable to employees for injuries and wilful wrongs of agents and contracts restricting their liabilities illegal.

SEC. 1307. Every corporation operating a railway shall be liable for all damages sustained by any person, including employees of such corporation, in consequence of the neglect of agents, or by any mismanagement of the engineers or other employees of the corporation, and in consequence of the wilful wrongs, whether of commission or omission of such agents, engineers, or other employees, when such wrongs are in any manner connected with the use and operation of any railway, on or about which they shall be employed, and no contract which restricts such liability shall be legal or binding.

Companies cannot by contract limit liabilities as common carriers or carriers of freight.

SEC. 1308. No contract, receipt, rule, or regulation, shall exempt any corporation engaged in transporting persons or property by railway from liability of a common carrier, or carrier of passengers, which would exist had no contract, receipt, rule, or regulation, been made or entered into.

SEC. 1309. A judgment against any railway corporation for any injury to any person or property, shall be a lien

within the county where recovered on the property of such corporation, and such lien shall be prior and superior to the lien of any mortgage or trust-deed executed since the fourth day of July, A. D., 1862.

SEC. 1310. All railway corporations that have been, or may hereafter be organized, under the laws of this state, that operate or may hereafter operate, a line of railway in this state terminating at or near the city of Council Bluffs, and making a connection with any railway, which, either by its charter or otherwise, extends to a point on the boundary or within the limits of this state, be, and they are hereby prohibited from making any transfer of freights, passengers, or express matters to or with any other railway corporation at or near such terminus—either by delivering or receiving the same—at any other place than in this state, at or near the said point at which the said railway extending to the boundary of this state terminates.

Judgment against a railroad company a lien on all property of company and superior to mortgage or trust deed made since July 4, 1862. Railroad companies terminating at Council Bluffs prohibited from delivering beyond terminus.

SEC. 1311. Every railway corporation, which, by its charter or otherwise, has its terminus at any point on the boundary or within the limits of this state, or which has authority to bridge or ferry the Missouri river for the purpose of having a continuous line of its railway, and for connecting with other railways in this state, is hereby prohibited from making any transfer of freights, passengers, or express matters to or with any other railway corporation, either by delivering or receiving the same at any other place than in this state, at or near its legal terminus; and every such corporation extending to the boundary or within this state, or having authority to bridge or ferry said Missouri river, shall erect and maintain at or near its legal terminus within the limits of this state, all its depots, stations, and other buildings necessary for such transfer.

Companies terminating at or near Missouri river must deliver goods and passengers and maintain termini in the state.

SEC. 1312. Every railway corporation which has heretofore made, or which shall hereafter make, any contract with any municipal corporation in this state, is hereby prohibited from, in any manner, violating any of the provisions of such contract; and every railway corporation which has heretofore made, or which shall hereafter make, any contract with any municipal corporation in this state, is hereby required to perform each and all of the provisions of any and every such contract, specifically as agreed therein. In every case in which any such municipal corporation has complied with its obligations relating to such contract at any stage of the progress of its fulfillment, so far as it has agreed to do, such municipal corporation shall not be required to furnish any further tender or guarantee of compliance on its part in order to secure its rights in the courts; but in case anything remains to be done by such municipal corporation under such contract, after the completion of the same on the part of the railway corporation contracting therewith, then it shall, after the enforced compliance on the

Contracts of companies with municipal corporations to be enforced.

part of such corporation as hereinafter provided, be required to fully comply on its part.

Refusal to
comply with
sections 1310,
1311 and 1312,
enforced in
any court of
record by
mandamus.

SEC. 1313. In case of a refusal of any railroad corporation to comply with the provisions of section thirteen hundred and ten of this chapter, or its failure to perform the duties required in the preceding section, or their doing or having done any act at variance with such performance or duties, then the municipal corporation affected thereby, or with which the contract in that particular case was made, may, in an action provided by mandamus, in any court of record in the county in which such municipal corporation is situate, proceed against such corporation so failing or refusing, and such corporation shall, on proper proof, be required by such court to perform all the duties required by this and the three preceding sections, and said law pertaining to mandamus shall apply in such a case with the same force that it does in all other cases, except as it is herein enlarged.

Courts may
decreespecific
performance
of contracts
mentioned in
sections 1310,
1311 and 1312.

SEC. 1314. In case any municipal corporation affected as before stated, or with which any such contract has been made, should not desire to seek the remedy given in the last preceding section, it may proceed in equity by the action of specific performance, in any court in the county in which such municipal corporation is situate, and in case such court should find that a contract had been made, it shall, by decree, require such company so violating or offering to violate its contract, or failing or refusing to perform the provisions thereof, to specifically perform the same.

Courts or
judges may
grant injunctions to
restrain viola-
tions of sec-
tions 1310, 1311,
1312, 1313 and
1314.

SEC. 1315. Any court or judge in this state to whom application shall be made, shall, at the suit of any municipal corporation as aforesaid, restrain by injunction the violation of any provisions of the five preceding sections of this chapter or of the provision of any contract as aforesaid; and in such proceeding, it shall not be necessary for such municipal corporation to give bond.

Remedies
provided in
sections 1314
and 1315 shall
not be exclus-
ive.

SEC. 1316. The remedies provided for in the two preceding sections shall not be construed to be exclusive, and any order, judgment, or decree made by any court in pursuance of any provisions of the six preceding sections, shall be enforced in the usual manner.

ASSESSMENT AND TAXATION.

Executive
council shall
assess railroad
property.

SEC. 1317. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway.

SEC. 1318. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this

state, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated, or leased in the state by such corporation, making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the state;

2. Also a detailed statement of the number and the value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this state; and on railways which are part of lines extending beyond the limits of this state, the return shall show the actual amount of rolling stock in use on the corporation's line in the state during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, and the gross earnings of the same in this state, and all property designated in the next section, and such other facts as such council may, in writing, require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent. to the assessable value thereof.

Officers of company to furnish statement for taxation to executive council on or before February 15 each year; how made; and what it shall contain

CHAPTER 114. ACTS OF SEVENTEENTH GENERAL ASSEMBLY.

TAXATION OF SLEEPING AND DINING CARS.

AN ACT to Tax Sleeping and Dining Cars, Amending Section 1318, Chapter 5, Title X, of the Code.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That in addition to the matters required to be contained in the statement provided for in section 1318 of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the state, and the total number of miles that said cars have been run or operated each month within and without the state.

Provisions in addition to section 1318 as to sleeping and dining cars.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the state shall bear to the

Executive council shall assess the same.

monthly average number of miles that such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals.

Manner of assessment.

SEC. 3. The executive council shall, as provided in sections 1318 and 1319 of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as hereinbefore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

Approved, March 25, 1878.

How assessment is to be made, and value ascertained.

SEC. 1519. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the state, and shall include the right-of-way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling-stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without the state; such valuation shall be in the same ratio as that of the property of individuals.

Statement from executive council to be sent County Auditor on or before March 15, each year.

SEC. 1320. On or before the fifteenth day of March in each year, said council shall transmit to the county auditor of each county through which any railway may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

Statement sent to Auditor to be made of record in the several counties, and requirements in relation thereto.

SEC. 1321. At the first meeting of the board of supervisors held after said statement is received by the county auditor, they shall make, and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property when collected by the county treas-

urer shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

SEC. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

Property so returned to be taxed as other property.

SEC. 1323. The provisions of this chapter in relation to transporting of passengers, shall not apply to any railway in this state until the gross earnings of the preceding year, reckoning from the first day of January of each year, shall equal or exceed the sum of four thousand dollars per mile average for all the miles of road operated during the whole of that preceding year.

Provisions as to transportation of passengers do not apply until gross earnings exceed or equal four thousand dollars per mile

CHAPTER 6, CODE OF 1873.

TELEGRAPHS.

SEC. 1324. Any person or company may construct a telegraph line along the public highways of this state, or across the rivers or over any lands belonging to the state or to any private individual, and may erect the necessary fixtures therefor; *provided*, that when any highway along which said line has been constructed shall be changed, said person or company shall, upon ninety days' notice in writing, remove said line to said highway as established. Said notice contemplated herein may be served on any agent or operator in the employ of said person or company.

Telegraph lines may be erected along highways, &c

SEC. 1325. Such fixtures must not be constructed as to incommode the public in the use of any highway, or the navigation of any stream; nor shall they be set up on the private grounds of any individual without paying him a just equivalent for the damages he thereby sustains.

Must not obstruct highways or navigation, nor be set up on the grounds of individual without compensation.

SEC. 1326. If the person over whose lands such telegraph line passes claims more damage therefor than the proprietor of the telegraph is willing to pay, the amount of damages may be determined in the same manner as is provided in chapter four of this title.

Damage to be assessed under provisions of chapter 4, title 10 Code of A. D., 1873.

SEC. 1327. If the proprietor of any telegraph within this state, or the person having the control and management thereof, refuses to receive dispatches from any other telegraph line, or to transmit the same with fidelity and without unreasonable delay, all the laws of the state in relation to limited partnerships, to corporations, and to obtaining private property for the use of such telegraph shall cease to operate in favor of the proprietor thereof; and, if private property has been taken for the use of such telegraph without the consent of the owner, he may reclaim and recover the same.

Penalty for refusing to receive and transmit dispatches.

SEC. 1328. Any person employed in transmitting messages by telegraph, must do so without unreasonable delay, and any one who wilfully fails thus to transmit them, or who intentionally transmits a message erroneously, or makes known the contents of any message sent or received to any person except him to whom it is addressed, or to his agent or attorney, is guilty of a misdemeanor.

SEC. 1329. The proprietor of a telegraph is liable for all mistakes in transmitting messages made by any person in his employment, and from all damages resulting from a failure to perform any other duties required by law.

TITLE X, CHAPTER 4, CODE OF 1873.

TAKING PRIVATE PROPERTY FOR WORKS OF INTERNAL IMPROVEMENT.

SECTION 1241. Any railway corporation organized in this state may take and hold, under the provisions of this chapter, so much real estate as may be necessary for the location, construction, and convenient use of its railway, and may also take, remove, and use for the construction and repair of said railway and its appurtenances, any earth, gravel, stone, timber, or other materials, on or from the land so taken; the land so taken otherwise than by the consent of the owners, shall not exceed one hundred feet in width, except for wood and water stations, unless where greater width is necessary for excavation, embankment, or depositing waste earth.

CHAPTER 34, ACTS OF FIFTEENTH GENERAL ASSEMBLY.

ESTABLISHMENT OF PUBLIC WAYS TO MINES AND STONE QUARRIES.

AN ACT Authorizing the Establishment of Public Ways to Lands having Stone and Mineral thereon. [Additional to Code, Title IX., Chapter 4: relating to "Taking Private Property for Works of Internal Improvement."]

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That any person, copartnership, joint-stock association, or corporation, owning, leasing, or possessing any lands having thereon or thereunder any coal, stone, lead, or other mineral, may have established over the land of another a public way from any stone-quarry, coal, lead, or other mine, to any railway or highway, not exceeding (except by the consent of the owner of the land to be taken) fifty feet in width. When said road shall be constructed, it shall, when passing through inclosed lands, be fenced on both sides by the person or corporations causing said road to be established.

SEC. 2. If the owner of any real estate, necessary to be taken for the purposes mentioned in this act, refuse to grant the right of way, or if such owner and the person, partnership, joint-stock association, or corporation seeking to have such way established, cannot agree upon the compensation to be paid for the same, the sheriff of the county in which said real estate may be situated shall, upon the application of either party, appoint six disinterested freeholders of the county, not interested in a like question, who shall inspect said real estate, and assess the damage which said owner will sustain by the appropriation of said land for such public way, and make and report in writing to the sheriff of said county, and if the applicant for such public way shall at any time before entering upon said real estate, for the purpose of constructing such way, pay to said sheriff, for the use of said owner, the sum so assessed and returned to him, as aforesaid, said highway may be at once constructed and maintained over and across said premises.

SEC. 3. In proceeding under this act, the application to the sheriff, the duty of commissioners, the time and manner of assessing the damages, the giving of notice thereof to residents and non-residents, the power of guardians to settle and convey, the making and returning of appraisement, the selection of talesmen, the payment of the costs of assessment, the report of the commissioners, the recording thereof, the right of appeal, the proceedings relating thereto, the result of non-user, the rights and duties as to other highways, are and shall be the same as provided in the sections of the Code numbered twelve hundred and forty-five to and including twelve hundred and sixty-eight, and the provisions of all of said sections, so far as applicable, are declared to be a part of this act, except that the report of the commissioners, and record thereof, shall confer no title to the applicant for the land taken for the highway, but shall be presumptive evidence of the establishment of such way.

SEC. 4. Any owner, lessee, or possessor of lands having coal, stone, lead, or other mineral thereon, who has paid the damages assessed for highways established under this act, may construct, use, and maintain a railway on such way, for the purpose of reaching and operating any quarry or mine on such land and of transporting the products thereof to market. In the giving of the notices required by this act, the applicant shall state whether a railway is to be constructed and maintained on the way sought to be established; and if it be so stated the jury shall consider that fact in the assessment of damages.

SEC. 5. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the State Register, and State Leader, newspapers published at Des Moines, Iowa.

Approved, March 18th, 1874.

REPORT OF RAILROAD COMMISSIONERS.

I hereby certify that the foregoing act was published at Des Moines, in *The Iowa Daily State Leader*, March 27, and in the *Iowa Daily State Register*, March 28, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 126, ACTS OF SEVENTEENTH GENERAL ASSEMBLY.

TAKING PRIVATE PROPERTY FOR WORKS OF INTERNAL IMPROVEMENT.

AN ACT to Amend Section 1241 of the Code, Title 10, Chapter 4, Relating to Taking Private Property for Works of Internal Improvement.

Be it enacted by the General Assembly of the State of Iowa:

Amending
section 1241,
extending its
provisions to
corporations
created by
United States
or any state or
territory.

SECTION 1. That section 1241 of the Code be amended by inserting after the word "state," in the first line thereof, the words "or chartered by or organized under the laws of the United States or any state or territory."

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Daily State Register*, published at Des Moines, and the *Daily Nonpareil*, published in Council Bluffs, Iowa, without expense to the state.

Approved, March 25, 1878.

I hereby certify that the foregoing act was published in *The Iowa State Register*, March 29, and in the *Council Bluffs Nonpareil* March 30, 1878.

JOSIAH T. YOUNG, *Secretary of State*.

May take
lands for
water pur-
poses.

SEC. 1242. It may, also, take and hold additional real estate at its water-stations, for the purpose of constructing dams and forming reservoirs of water to supply its engines. Such real estate shall, if the owner requests it, be set apart in a square or rectangular shape, including all the overflowed land, by the commissioners as hereafter provided; but the owner of the land shall not be deprived of access to the water or the use thereof in common with the company on his own land. And the dwelling-house, out-house, orchards, and gardens of any person shall not be overflowed or otherwise injuriously affected by any proceeding under this section.

Pipes may be
laid down not
to exceed
three-fourths
of a mile.

SEC. 1243. Any such railway corporation may lay down pipes through any land adjoining the track of the railway, not to a greater distance than three-fourths of a mile therefrom, unless by consent of the owners of the land through which the pipes may pass beyond that distance, and maintain and repair such pipes, and thereby conduct water for the supply of its engines from any running stream; and shall, without unnecessary delay, after laying down or repairing such pipes, cover the same so as to restore the surface of the land through which they may pass to its natural

grade; and shall, as soon as practicable, replace any fence that it may be necessary to open in laying down or repairing such pipes; and the owner of the land through which the same may be laid, shall have a right to use the land through which such pipes pass in any manner so as not to interfere therewith; said pipes shall not be laid to any spring, nor be used so as to injuriously withdraw the water from any farm; *provided*, that such corporation shall be liable to the owner of any such lands for any damages occasioned by laying down, regulating, keeping open, or repairing such pipes, such damages to be recoverable from time to time as they may accrue in any ordinary action in any court of competent jurisdiction.

MANNER OF CONDEMNATION.

SEC. 1244. If the owner of any real estate, necessary to be taken for either of the purposes mentioned in the three preceding sections, refuse to grant the right-of-way, or other necessary interest in said real estate required for such purposes, or, if the owner and the corporation cannot agree upon the compensation to be paid for the same, the sheriff of the county in which said real estate may be situated, shall, upon the application of either party, appoint six disinterested freeholders of said county, not interested in a like question, who shall inspect said real estate and assess the damages which said owner will sustain by the appropriation of his land for the use of said corporation, and make report in writing to the sheriff of said county, and if said corporation shall, at any time before it enters upon said real estate for the purpose of constructing said railway, pay to said sheriff for the use of said owner, the sum so assessed and returned to him as aforesaid, it may construct and maintain its railway over and across such premises.

Sheriff to summon jury to assess damages.

SEC. 1245. The application to the sheriff shall be in writing, and the freeholders appointed shall be the commissioners to assess all damages to the owners of real estate in said county, and said corporation, or the owner of any land therein, may, at any time after their appointment, have the damages assessed in the manner herein prescribed by giving the other party five days notice thereof in writing, specifying therein the day and hour when such commissioners will view the premises, which shall be served in the same manner as original notices.

Jury to assess all damages in the county and give notice of their meeting.

SEC. 1246. If the owner of any lands is a minor, insane, or other person under guardianship, the guardian of such minor, insane, or other person, may, under the direction of the circuit judge, agree and settle with said corporation for all damages by the reason of the taking of such lands for any of the purposes aforesaid, and may give valid conveyances of such land.

Provision as to minor or insane owners.

SEC. 1247. If the owner of such lands is a non-resident

How non-res-
ident owner is
notified.

of the county in which the same are situate, no demand of the right-of-way, or other purpose for which such lands are desired, shall be necessary, except the publication of a notice, which may be in the following form:

NOTICE—For the application of lands for railway purposes. To (here name each person whose land is to be taken or affected,) and all other persons having any interest in, or owning any of the following real estate, (here describe the land by its congressional numbers in tracts not exceeding one-sixteenth of a section, or, if the land consists of lots in a town or city, by the numbers of the lot and block.) You are hereby notified that the..... has located its railway over the above described real estate, and desires the right-of-way over the same, to consist of a strip or belt of land....feet in width, through the center of which the centre line of said railroad will run, together with such other land as may be necessary for bermes, waste banks, and borrowing pits, and for wood and water stations, (or desires the same for the purposes mentioned in sections twelve hundred and forty-two, and twelve hundred and forty-three of this chapter, as the case may be,) and unless you proceed to have the damages to the same appraised on or before.....day of....., A. D., 18...., (which time must be at least four weeks after the first publication of the notice,) said company will proceed to have the same appraised on the.....day of....., (which must be at least eight weeks after the first publication of the notice,) at which time you can appear before the appraisers that may be selected.

.....Railway Company.

By.....attorney, or.....agent.

Publication of
notice to non-
resident owner.

SEC. 1248. Said notice shall be published in some newspaper in the county, if there be one, if there is none, then in a newspaper published in the nearest county through which the proposed railway is to run, for at least eight successive weeks prior to the fixed day for the appraisement at the instance of the corporation.

How appraise-
ment is to be
made and re-
turned.

SEC. 1249. At the time fixed in either aforesaid notices, the appraisement may be made and returned in tracts larger than forty acres, and all the lands appearing of record to belong to one person and lying in one tract, may be included in one appraisement and return, unless the agent or attorney of the corporation, or the commissioners, has actual knowledge that the tract does not wholly belong to the person in whose name it appears of record; and in case of such knowledge, the appraisement shall be made of the different parcels, as they are known to be owned.

Provision as
to dwelling
house, out-
house, orch-
ard or garden
of owner.

SEC. 1250. If it appears from the finding of the commissioners that the dwelling-house, out-house, orchard, or garden, of the owner of any land taken will be overflowed or otherwise injuriously affected by any dam or reservoir to be constructed under section twelve hundred and forty-two

of this chapter, such dam shall not be erected until the question of such overflowing or other injury has been determined upon appeal in favor of the corporation.

SEC. 1251. In case of the death, absence, neglect, or refusal, of any of said freeholders to act as commissioners as aforesaid, the sheriff shall summon other freeholders to complete the panel. How vacancies on jury are filled by sheriff.

SEC. 1252. The corporation shall pay all the costs of the assessment made by the commissioners and those occasioned by the appeal, unless on the trial thereof a less amount of damages is awarded than was allowed by the commissioners. Rule as to costs of condemnation and appeal.

SEC. 1253. The report of the commissioners, where the same has not been appealed from, and the amount of damages assessed and costs have been deposited with the sheriff, or, if an appeal is taken and the amount of damages assessed on the trial thereof has been paid to the sheriff, may be recorded in the record of deeds in the county where the land is situate, and such record shall be presumptive evidence of title in the corporation to the property so taken, and shall constitute constructive notice of the rights of such corporation therein. Provision for record of proceedings.

APPEALS.

SEC. 1254. Either party may appeal from such assessment of damages to the circuit court within thirty days after the assessment is made, by giving the adverse party or, if such party is the corporation, its agent or attorney, and the sheriff, notice in writing that such appeal has been taken; the sheriff shall thereupon file a certified copy of so much of the appraisement as applies to the part appealed from, and said court shall thereupon take jurisdiction thereof and try and dispose of the same as in actions by ordinary proceedings. The land owner shall be plaintiff and the corporation defendant. How appeal may be taken.

SEC. 1255. An appeal shall not delay the prosecution of the work upon said railway, if said corporation pays or deposits with the sheriff the amount assessed by the commissioners; said sheriff shall not pay such deposit over to the person entitled thereto after the service of notice of an appeal, but shall retain the same until the determination thereof. When appeal shall not delay work.

SEC. 1256. An acceptance by the land owner of the damages awarded by the commissioners shall bar his right to appeal. Loses right of appeal.

SEC. 1257. On the trial of the appeal, no judgment shall be rendered except for costs; the amount of damages shall be ascertained and entered of record, and, if no money has been paid or deposited with the sheriff, the corporation shall pay the amount so ascertained, or deposit the same with the sheriff before entering upon the premises. Trial and judgment.

Rule where
damages are
increased on
appeal.

SEC. 1258. If, on the trial of the appeal, the damages awarded by the commissioners are increased, the corporation shall pay or deposit with the sheriff the whole amount of damages awarded before entering on, or, in any manner whatever, using or controlling the premises. And said sheriff, upon being furnished with a certified copy of such assessment, may remove said corporation, its agents, servants, or contractors, from said premises unless the amount of the assessment is forthwith paid or deposited with him.

Rule where
damages are
decreased on
appeal.

SEC. 1259. If the amount of the damages awarded by the commissioners is decreased on the trial of the appeal, the amount assessed on the trial of such appeal only shall be paid the land owners.

NON-USER.

Effect of non-
use for ten
years.

SEC. 1260. In any case where a railway, constructed in whole or in part, has ceased to be operated or used for more than ten years, or in any case where the construction of a railway has been commenced, and work on the same has ceased for more than ten years, and the same remains unfinished, it shall be deemed and taken that the corporation or person thus in default has abandoned all right and privilege over so much as remains unfinished as aforesaid.

CHAPTER 65, ACTS OF FIFTEENTH GENERAL ASSEMBLY.

AN ACT to Amend Section 1260, Chapter 4, Title 10, of the Code of Iowa [relating to the Taking Private Property for Works of Internal Improvement].

Be it enacted by the General Assembly of the State of Iowa, That section 1260, chapter 4, title 10, of the Code of Iowa, be and the same is hereby amended so as to read as follows :

Amends sec-
tion 1260.

SECTION 1260. In any case where a railway, constructed in whole or in part, has ceased to be operated or used for more than five years, or in any case where the construction of a railway has been commenced by any corporation or person and work on the same has ceased, and has not been in good faith resumed for more than five years, and the same remains unfinished, it shall be deemed and taken that such corporation or person thus in default has abandoned all right and privilege over so much as remains unfinished, as aforesaid, in favor of any other corporation or person which may enter upon such abandoned work as provided in section 1261.

Approved, March 21st, 1874.

SEC. 1261. In every such case of abandonment, any other corporation may enter upon such abandoned work, or any part thereof, and acquire the right-of-way over the same and the right to ~~any~~ unfinished work or grading found

thereon and the title thereto, by proceeding in the manner provided, and conforming in all particulars as near as may be to the provisions of this chapter; but parties who have previously received compensation in any form for the right-of-way on the line of such abandoned railway, which has not been refunded by them, shall not be permitted to recover the second time, but the value of such road-bed and right-of-way, excluding the work done thereon, when taken for a new company, shall be assessed to the former company or its legal representative.

Another company may condemn unused right of way.

CROSSING HIGHWAYS.

SEC. 1262. Any such corporation may raise or lower any turnpike, plank road, or other highway, for the purpose of having its railway pass over or under the same; and in such cases said corporation shall put such highway, as soon as may be, in as good repair and condition as before such alteration.

Company may raise or lower highways at crossings.

CHAPTER 47, ACTS OF THE FIFTEENTH GENERAL ASSEMBLY.

AN ACT to Amend Chapter Four (4) of Title X. of the Code, on "taking Private Property for Works of Internal Improvement."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 1262, of chapter 4, of the Code be amended so as to read as follows:

"Any such corporation may raise or lower any turnpike, plank-road, or other highway, for the purpose of having its railway cross over or under the same; and in such cases said corporation shall put such highway, as soon as may be, in as good repair and condition as before such alteration at such place of crossing."

Amending section 1262.

SEC. 2. This bill being of immediate importance shall take effect and be in force thirty days after its publication in the Iowa State Register and the Des Moines Leader, according to law.

Approved, March 18, 1874.

I hereby certify that the foregoing act was published in *The Iowa Daily State Leader* March 27, and in *The Iowa Daily State Register* March 28, 1874.

JOSIAH T. YOUNG, *Secretary of State*.

SEC. 1263. If the supervisor, trustees, city council, or other person having jurisdiction over such highway require further or different repairs or alterations made thereon, or if the same, in their opinion, is unsafe, they shall give notice thereof in writing to any agent or officer of the corporation, and if the parties are unable to agree respecting the same, either may apply by petition, setting out the facts, to the

Proper authorities of city, town or county may require repairs, &c.

circuit court, or judge thereof, and such court or judge shall cause reasonable notice to be given the adverse party of the application; the petition shall be filed in the clerk's office, and may be answered as in other cases. The court shall determine the matter in a summary way and make the necessary orders in relation thereto, giving such corporation a reasonable time to comply therewith, and upon failure to do so, said court may enjoin the corporation from using so much of its road as interferes with any such highways, and the court may award costs in favor of the prevailing party.

When raising or lowering highways comp'ny must constr'ct temporary ways. **SEC. 1264.** Every such corporation, when employed in raising and lowering any highway, or in making any other alteration by means of which the same may be obstructed, shall provide and keep in good order suitable temporary ways to enable travelers to avoid or pass such obstructions.

May cross other railways, canals and water courses, but not to impede travel. **SEC. 1265.** Any such corporation may construct and carry its railway across, over, or under any railway, canal, or water course, when it may be necessary in the construction of the same; and in such cases said corporation shall so construct its crossings as not unnecessarily to impede the travel, transportation or navigation upon the railway, canal, or stream so crossed; said corporation shall be liable for the damages occasioned by any corporation or party injured by reason of said crossing.

Bridges across other railways, canals, &c., to be kept in repair by company erecting the same. **SEC. 1266.** Every such corporation shall maintain and keep in good repair all bridges, with their abutments, which it may construct for the purpose of enabling its railway, to pass over or under any turnpike, highway, canal, watercourse, or other way.

Damages for neglect of duties as to crossings. **SEC. 1267.** Every such corporation shall be liable for all damages sustained by any person in consequence of any neglect of the provisions of this chapter.

Cattle guard and crossing to be kept by company for owner of lands on each side of railway. **SEC. 1268.** When any person owns land on both sides of any railway, the corporation owning the same, shall, when requested so to do, make and keep in good repair one cattle guard and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner.

Right-of-way granted for other works of internal improvement. **SEC. 1269.** When any corporation or person desires to construct a canal, turnpike, graded, macadamized, or plank road, or a bridge, as a work of public utility, although for private profit, such corporation or person may take such private property as may be deemed necessary for right-of-way, not exceeding one hundred feet in width, by pursuing the course prescribed in this chapter, all the provisions of which are made applicable in similar cases.

Cities and towns may condemn for streets, etc. **SEC. 1270.** Cities and incorporated towns may exercise the powers herein conferred for the purpose of taking private property for streets, alleys, and market house sites.

SEC. 1271. Whenever, in the opinion of the governor, the public interest requires the construction of any drains, sewers, or other conveniences for the benefit of the peniten-

tiary, hospitals for the insane, or any other institutions of the state, upon or across lands being private property, the same proceedings may be had in the name of the state as provided in this chapter, and for that purpose the state shall be considered a person, and the proceedings shall be conducted by the district attorney of the district in which the land is situated whenever directed by the governor, or, the governor may appoint some other person for that purpose.

May take property for drains and sewers for public buildings.

CHAPTER 75, ACTS OF SIXTEENTH GENERAL ASSEMBLY.

TAKING AND CONDEMNING PRIVATE PROPERTY TO USE OF THE STATE.

AN ACT to Repeal Section 1271, [Chapter 4, Title X: "Taking Private Property for Works of Internal Improvement"] of the Code of 1873, and enact a Substitute therefor.

Be it enacted by the General Assembly of the State of Iowa :

[SECTION 1.] That section 1271, of the Code of 1873, be and the same is hereby repealed, and the following enacted in lieu thereof, to-wit:

SEC. 1271. Whenever, in the opinion of the governor, the public interest requires the taking of any real estate for the making or construction of any drains, sewers, yards, walls, buildings, or other improvements or conveniences for the use or benefit of the penitentiaries, hospitals for the insane, or any other institution of the state, upon or across lands being private property, the same proceedings may be had in name of the state as provided in this chapter, and for that purpose the state shall be considered a person, and the proceedings shall be conducted by the district attorney of the district in which the land is situated, whenever directed by the governor, or the governor may appoint some other person for that purpose.

Amends section 1271.

Approved, March 10, 1876.

SEC. 1272. Whenever the amount of damages contemplated in the preceding section is finally determined, the sheriff or clerk, as the case may be, shall certify the amount thereof to the governor, who shall, by an order endorsed thereon, direct the payment of the same, and the auditor of state shall issue a warrant on the treasury for the amount, which shall be paid with any money not otherwise appropriated. When the money is paid to the sheriff or person entitled thereto, the state, through its proper agent or officer, may enter on the premises and construct the desired work.

Damages, how paid.

TITLE IX, CHAPTER 1.

OF CORPORATIONS FOR PECUNIARY PROFIT.

Who may in-
corporate. **SEC. 1058.** Any number of persons may associate themselves and become incorporated for the transaction of any lawful business, including the establishment of ferries, the construction of canals, railways, bridges, or other works of internal improvement; but such incorporation confers no power or privilege not possessed by natural persons, except as hereinafter provided.

Powers of
corporation. **SEC. 1059.** Among the powers of such body corporate are the following:

1. To have perpetual succession;
2. To sue and be sued by its corporate name;
3. To have a common seal, which it may alter at pleasure;
4. To render the interests of the stockholders transferable;
5. To exempt the private property of its members from liability for corporate debts, except as herein otherwise declared;
6. To make contracts, acquire and transfer property, possessing the same powers in such respects as private individuals now enjoy;
7. To establish by-laws, and make all rules and regulations deemed expedient for the management of their affairs in accordance with law.

Articles to be
recorded. **SEC. 1060.** Previous to commencing any business, except that of their own organization, they must adopt articles of incorporation, which must be recorded in the office of the recorder of deeds of the county where the principal place of business is to be, in a book to be kept therefor; the recorder must record such articles as aforesaid, within five days after the same are filed in his office, and certify thereon the time when the same was filed in his office, and the book and page where the record thereof will be found. The said articles shall be then recorded in the office of the secretary of state, in a book kept for that purpose.

Highest am't
of indebted-
ness fixed. **SEC. 1061.** Such articles of incorporation must fix the highest amount of indebtedness or liability to which the corporation is at any one time to be subject, which must in no case, except in that of risks of insurance companies, exceed two-thirds of its capital stock.

Notice how
published. **SEC. 1062.** A notice must also be published, for four weeks in succession, in some newspaper as convenient as practicable to the principal place of business.

What the no-
tice must con-
tain. **SEC. 1063.** Such notice must contain:

1. The name of the corporation and its principal place of transacting business;
2. The general nature of the business to be transacted;
3. The amount of capital stock authorized, and the times and conditions on which it is to be paid in;

4. The time of the commencement and termination of the corporation;

5. By what officers or persons the affairs of the corporation are to be conducted, and the times at which they will be elected;

6. The highest amount of indebtedness to which the corporation is at any time to subject itself,

7. Whether private property is to be exempt from corporate debts.

SEC. 1064. The corporation may commence business as soon as the articles are filed in the office of the recorder of deeds, and their doings shall be valid if the publication in a newspaper is made, and the copy filed in the office of the Secretary of State within three months from such filing in the recorder's office. When corporation may commence business.

SEC. 1065. No change in any of the above matters shall be valid, unless recorded and published as the original articles are required to be. How original articles may be changed.

SEC. 1066. No corporation can be dissolved prior to the period fixed in the articles of incorporation, except by unanimous consent, unless a different rule has been adopted in their articles. How corporation can be dissolved.

SEC. 1067. The same period of newspaper publication must precede any such premature dissolution of a corporation as is required at its creation. Notice for dissolution, how made.

SEC. 1068. A failure to comply substantially with the foregoing requisitions in relation to organization and publicity, renders the individual property of the stockholders liable for the corporate debts. But this section shall not be deemed applicable to railway corporations and corporators, and stockholders in railway companies shall be liable only for the amount of stock held by them in said companies. When corporations become individually liable.

DURATION.

SEC. 1069. Corporations for the construction of any work of internal improvement, or for the business of life insurance, may be formed to endure fifty years; those formed for other purposes cannot exceed twenty years in duration; but in either case they may be renewed, from time to time, for periods not greater respectively than was at first permissible, if three-fourths of the votes cast at any regular election for that purpose be in favor of such renewal, and if those wishing a renewal will purchase the stock of those opposed to the renewal at its fair current value. Term for which incorporated.

SEC. 1070. Corporations for agricultural and horticultural purposes, and cemetery associations, may be formed to endure any length of time that may be provided in the articles of incorporation; but the general assembly may, at any session, fix a time when all such corporations shall be dissolved. Such corporations shall not own to exceed nine sections of land, and the improvements and necessary per- Corporations for agricultural, horticultural and cemetery purposes.

sonal property for the proper management thereof; and the articles of incorporation shall provide a mode by which any member may, at any time, withdraw therefrom, and also the mode of determining the amount to be received by such member upon withdrawal and for the payment thereof to such member, subject only to the rights of the creditors of such corporation.

FRAUD AND ITS CONSEQUENCES.

Penalty for intentional fraud. SEC. 1071. Intentional fraud in failing to comply substantially with the articles of incorporation, or in deceiving the public or individuals in relation to their means or their liabilities, shall subject those guilty thereof to fine and imprisonment, or both, at the discretion of the court. Any person who has sustained injury from such fraud, may also recover damages therefor against those guilty of participating in such fraud.

Diversion of funds a fraud. SEC. 1072. The diversion of the funds of the corporation to other objects than those mentioned in their articles and in the notices published as aforesaid, if any person be thereby injured, and the payment of dividends which leave insufficient funds to meet the liabilities of the corporation, shall be deemed such frauds as will subject those concerned to the penalties of the preceding section, and such dividends, or their equivalent, in the hands of individual stockholders shall be subject to said liabilities.

Dividends by insurance companies not a diversion in certain cases. SEC. 1073. Dividends by insurance companies, made in good faith before their knowledge of the happening of actual losses, are not intended to be prevented or punished by the provisions of the preceding section.

How corporation may be forfeited. SEC. 1074. Either such failure, or the practice of fraud in the manner hereinbefore mentioned, shall cause a forfeiture of all the privileges hereby conferred, and the courts may proceed to wind up the business of the corporation by an information in the manner prescribed by law.

Penalty for keeping false books. SEC. 1075. The intentional keeping of false books or accounts by any corporation, whereby any one is injured, is a misdemeanor on the part of those concerned therein, and any person shall be presumed to be concerned therein whose duty it was to see that the books and accounts were correctly kept.

By-laws to be posted. SEC. 1076. A copy of the by-laws of the corporation, with the name of all its officers appended thereto, must be posted in the principal places of business, and be subject to public inspection.

Statement of capital stock to be published. SEC. 1077. A statement of the amount of capital stock subscribed, the amount of capital actually paid in, and the amount of the indebtedness in a general way, must also be kept posted up in a like manner; which statement must be corrected as often as any material change takes place in relation to any part of the subject matter of such statement.

SEC. 1078. The transfer of shares is not valid, except as between the parties thereto, until it is regularly entered on the books of the company, so as to show the name of the person by, and to whom transferred, the numbers or other designations of the shares, and the date of the transfer; but such transfer shall not in any way exempt the person making it from any liability of said corporation created prior thereto. The books of the company must be so kept as to show intelligibly the original stockholders, their respective interests, the amount paid on their shares, and all transfers thereof; and such books, or a correct copy thereof, so far as the items mentioned in this section are concerned, shall be subject to the inspection of any person desiring the same.

Transfer of shares, how made.

SEC. 1079. Any corporation organized in accordance with the provisions of this chapter, shall cease to exist by the non-user of its franchises for two years at any one time, but such body shall not forfeit its franchises by reason of its omission to elect officers, or to hold meetings at any time prescribed by the articles of incorporation or by-laws, provided such act be done within two years of the time appointed therefor.

Franchise forfeited by non-use.

SEC. 1080. Corporations, whose charters expire by their own limitation, or the voluntary act of the stockholders, may, nevertheless, continue to act for the purpose of winding up their concerns.

As to winding up of corporations.

SEC. 1081. For the purpose of repairs, rebuilding, or enlarging, or to meet contingencies, or for the purpose of a sinking fund, the corporation may establish a fund which they may loan, and in relation to which they may take the proper securities.

Corporations may establish a sinking fund.

LIABILITY OF PRIVATE PROPERTY.

SEC. 1082. Neither anything in this chapter contained, nor any provisions in the articles of incorporation, shall exempt the stockholders from individual liability to the amount of the unpaid installments on the stock owned by them, or transferred by them for the purpose of defrauding creditors, and execution against the company may, to that extent, be levied upon the private property of any such individual.

Individual property of corporations liable in certain cases.

SEC. 1083. In none of the cases contemplated in this chapter, can the private property of the stockholders be levied upon for the payment of corporate debts, while corporate property can be found with which to satisfy the same; but it will be sufficient proof that no property can be found, if an execution has issued on a judgment against the corporation, and a demand has been thereon made of some one of the last acting officers of the body for property on which to levy, and if he neglects to point out any such property.

Corporation property must first be levied on.

SEC. 1084. Before any stockholder can be charged with

Stockholders, the payment of a judgment rendered for a corporate debt, an action shall be brought against him, in any stage of which he may point out corporate property subject to levy; and upon his satisfying the court of the existence of such property, by affidavit or otherwise, the cause may be continued, or execution against him stayed, until the property can be levied upon and sold, and the court may subsequently render judgment for any balance which there may be after disposing of the corporate property; but, if a demand of property has been made as contemplated in the preceding section, the costs of said action shall, in any event, be paid by the company or the defendant therein, but he shall not be permitted to controvert the validity of the judgment rendered against the corporation, unless it was rendered through fraud and collusion.

Rights of contribution granted to stockholders, &c. SEC. 1085. When the private property of a stockholder is taken for a corporate debt, he may maintain an action against the corporation for indemnity, and against any of the other stockholders for contribution.

Franchise of property may be sold on execution. SEC. 1086. The franchise of a corporation may be levied upon under execution and sold, but the corporation shall not become thereby dissolved, and no dissolution of the original corporation shall affect the franchise, and the purchaser becomes vested with all the powers of the corporation therefor. Such franchise shall be sold without appraisalment.

Courts may compel corporation to produce its books. SEC. 1087. In any proceedings by or against a corporation, or against a stockholder, to charge his private property or the dividends received by him, the court is invested with power to compel the officers to produce the books of the corporation, on the motion of either party, upon a proper cause being shown for that purpose.

A single individual may have advantages of incorporation. SEC. 1088. A single individual may entitle himself to all the advantages of this chapter, provided he complies substantially with all its requirements, omitting those which from the nature of the case are inapplicable.

Corporation may not set up its own want of legal organization as a defense. SEC. 1089. No body of men acting as a corporation under the provisions of this chapter, shall be permitted to set up the want of a legal organization as a defense to an action against them as a corporation; nor shall any person sued on a contract made with such a corporation, or sued for an injury to its property, or a wrong done to its interest, be permitted to set up a want of such legal organization in his defense.

Legislature has control of corporations. SEC. 1090. The articles of incorporation, by-laws, rules, and regulations of corporations hereafter organized under the provisions of this title, or whose organization may be adopted or amended hereunder, shall, at all times, be subject to legislative control, and may be, at any time, altered, abridged, or set aside by law, and every franchise obtained, used, or enjoyed by such corporation, may be regulated,

withheld, or be subject to conditions imposed upon the enjoyment thereof, whenever the general assembly shall deem necessary for the public good.

CHAPTER 118, ACTS OF SIXTEENTH GENERAL ASSEMBLY.

RE-LOCATION OF RAILROADS.

AN ACT to Authorize the Re-location of Railroads.

Be it enacted by the General Assembly of the State of Iowa :

SECTION 1. Any railroad company desiring to change or remove the line of its road, after the same has been permanently located and constructed, may for that purpose file a petition in the district or circuit court in any one of the counties wherein the change or removal is proposed to be made, describing with convenient accuracy that portion of its line of road which said company seeks to have changed or removed, and asking the court to grant the right or authority to make such change or removal. To this suit, all trustees, mortgages, or other lien holders, and all townships, cities and counties which have aided by taxation to build the road, must be made defendants by service of original notice, in the time and manner as provided by law for service of original notices.

R. R. Co. seeking to change, shall file petition in district or circuit court.

Who shall be defendants.

SEC. 2. In addition to the foregoing notice, a public notice to all whom it may concern, of the time of filing such petition, and of the object thereof and of the term of court at which the application for authority to make the change will be made, and requiring all persons desiring the repayment of money or the return of property, as in this act contemplated, to appear at such court and make good their claim therefor, must be published in a newspaper printed in each county wherein the change is to be made, for a period of ten successive weeks before the term of court at which the application is to be made. The court may order any additional notice or publication that it may deem proper.

Notice.

SEC. 3. But no railroad company shall be allowed to change or remove the line of its road after its permanent location and construction, without repaying to the proper parties all moneys, and restoring all property, or its value, which were given or donated to the company building the same, exclusively in consideration of the said railroads being located and constructed on such line, nor without first procuring the proper consent of all parties having liens upon said railroad; and also of any township, city or county that has by taxation or by the issuing of bonds contributed money to aid in the construction thereof; *provided*, that the consent of such township, city or county shall be necessary with reference only to the change to be made within its own territorial limits.

Before change can be made R. R. Co. must repay moneys and return prop'ty.

With consent of lien-holders.

Court shall make order. SEC. 4. If the court is satisfied that due and proper notice has been given, and that the consent of the proper parties, as herein contemplated, has been duly obtained, it shall order and adjudge in favor of all persons who have appeared and established their claims thereto, the re-payment of all money, and the return of all property, or its value, which were given or donated to the company exclusively in consideration of the roads being located on the line from which it is proposed to make the removal, and shall declare and adjudge all persons not so appearing and establishing their claims as aforesaid, forever thereafter debarred and estopped from setting up or asserting the same. The court may, if the public interest demand it, make an order authorizing the railroad company to change or remove the location of its road, as asked for in the petition, but such order must be on the condition that all claims for the re-payment of money, or the return of property, which may be allowed by the court, as herein provided, shall be first paid or satisfied.

Effect of removal on liens, mortgages, etc. SEC. 5. All mortgage liens or other incumbrances on the line of road which the company is authorized by the court to change, shall be and remain valid liens and incumbrances on the line of road to which the change is made, and shall take priority of all other liens and incumbrances upon such new line of road.

Township trustees to appear for their respective townships. Proviso. SEC. 6. For the purpose of this act, the trustees of each township shall be served with notice, and shall be authorized to represent and act for their respective townships; *provided*, that no vested right of any person or persons, living on and along the line of any railroad removed under the provisions of this act, shall be defeated or affected by this act; *and provided, further*, that the provisions of this act shall apply only to such railroads as were constructed prior to the year one thousand eight hundred and sixty-six.

To what roads this shall apply.

Cuts to be filled and banks leveled upon removal. SEC. 7. That when any railroad company shall take up their track and relocate the same under the provisions of this act, shall fill up the cuts and level down the banks, or cause the same to be done, within two years from the time of taking up such track.

Approved, March 15, 1876.

CHAPTER 152, ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

AN ACT to Exempt Certain Railroads from the Operation of Section 7, of Chapter 118, of the Laws of the Sixteenth General Assembly.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That the provisions of section seven (7) of chapter 118, of the laws of the Sixteenth General Assembly, shall not apply to any railroad which has its initial

point at any town upon the Mississippi river, and which had in the year 1859 sixty-three miles and no more of completed track from such initial point, and provided that the exemption from the provisions of said section shall only apply a distance of sixty-three miles from the initial point of any such railroad

Limitation of
sec. 7, of chap-
ter 118, acts of
Sixteenth
General As-
sembly.

SEC. 2. This act, being deemed of immediate impor- Publication.
tance, shall be in force and effect from and after its publica-
tion in the Daily Register, and Daily Leader, newspapers
published at Des Moines, Iowa.

-Approved, March 25, 1878.

CHAPTER 77, ACTS OF THE SEVENTEENTH GENERAL AS- SEMBLY.

ESTABLISHING A BOARD OF RAILROAD COMMISSIONERS.

AN ACT to Repeal Chapter 68, Acts of the Fifteenth General
Assembly, and provide for the establishment of a Board of
Railroad Commissioners, and defining their duties and term
of office.

SECTION 1. *Be it enacted by the General Assembly of
the State of Iowa*, That chapter 68 of the acts of the Fif-
teenth General Assembly, excepting sections 1, 2, and 7
thereof, be and the same is hereby repealed, and the follow-
ing be enacted:

SEC. 2. The Governor, with the advice and consent of
the Executive Council, shall, before the first day of April
next, appoint three competent persons (one of whom shall
be a civil engineer), who shall constitute a Board of Rail-
road Commissioners, and who shall hold their offices from
the date of their respective appointment for the terms of
one, two and three years, respectively, from the first day of
April next. The Governor shall, in like manner, before the
first day in April of each year thereafter, appoint a Com-
missioner, to continue in office for the term of three years
from said day, and in case any vacancy occurs in the said
board by resignation or otherwise, shall in the same manner
appoint a commissioner for the residue of the term, and
may remove such Commissioners, and appoint others to fill
their vacancy at any time, in the discretion of the Governor
and Executive Council. No person owning any bonds,
stock or property in any railroad company, or who is in the
employment of, or who is in any way or manner pecuniarily
interested in any railroad corporation, shall be eligible to
the office of Railroad Commissioner. Said Commissioners
shall be qualified electors of the state. The Commissioners
shall, as nearly as practicable, be selected, one from the
eastern, one from the central, and one from the western
portions of the state.

Establishing
a Board of
Railroad
Commission-
ers.

SEC. 3. Said Commissioners shall have the general
supervision of all railroads in the state operated by steam,

and shall inquire into any neglect or violation of the laws of this state by any railroad corporation doing business therein, or by the officers, agents or employes thereof, and shall also, from time to time, carefully examine and inspect the condition of each railroad in the state, and of its equipment, and the manner of its conduct and management, with reference to the public safety and convenience; and for the purpose of keeping the several railroad companies advised as to the safety of their bridges, shall make a semi-annual examination of the same, and report their condition to the said companies. And if any bridge shall be deemed unsafe by the commissioners, they shall notify the railroad company immediately, and it shall be the duty of said railroad company to repair and put in good order, within ten days after receiving said notice, said bridge, and in default thereof said Commissioners are hereby authorized and empowered to stop and prevent said railroad company from running or passing its trains over said bridge while in its unsafe condition. Whenever in the judgment of the Railroad Commissioners it shall appear that any railroad corporation fails in any respect or particular to comply with the terms of its charter, or the laws of the state, or whenever in their judgment any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change of its station or station houses, or any change in its rates of fare for transporting freight or passengers, or any change in the mode of operating its road and conducting its business, is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation of the improvements and changes which they adjudge to be proper, by a notice thereof in writing, to be served by leaving a copy thereof, certified by the Commissioner's clerk, with any station agent, clerk, treasurer, or any director of said corporation, and a report of the proceedings shall be included in the annual report of the Commissioners to the legislature. Nothing in this section shall be construed as relieving any railroad company from their present responsibility or liability for damage to person or property.

SEC. 4. The said Railroad Commissioners shall on or before the first Monday in December in each year make a report to the Governor of their doings for the preceding year, containing such facts, statements and explanations as will disclose the working of the system of railroad transportation in this state, and its relation to the general business and prosperity of the citizens of the state, and such suggestions and recommendations in respect thereto as may to them seem appropriate. Said report shall also contain as to every railroad corporation doing business in this state—

First. The amount of its capital stock.

Second. The amount of its preferred stock, if any, and the condition of its preferment.

Third. The amount of its funded debt and the rate of interest.

Fourth. The amount of its floating debt.

Fifth. The cost and actual present cash value of its road and equipment, including permanent way buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.

Sixth. The estimated value of all other property owned by such corporation, with a schedule of the same, not including lands granted in aid of its construction.

Seventh. The number of acres originally granted in aid of construction of its road by the United States or by this state.

Eighth. Number of acres of such lands remaining unsold.

Ninth. A list of its officers and directors, with their respective places of residence.

Tenth. Such statistics of the road, and of its transportation business for the year, as may in the judgment of the Commissioners be necessary and proper for the information of the General Assembly, or as may be required by the Governor. Such report shall exhibit and refer to the condition of such corporation on the first day of July of each year, and the details of its transportation business transacted during the year ending June 30.

Eleventh. The average amount of tonnage that can be carried over each road in the state with an engine of given power.

SEC. 5. To enable said Commissioners to make such a report, the president or managing officer of each railroad corporation doing business in this state shall annually make to the said commissioners, on the fifteenth day of the month of September, such returns in the form which they may prescribe, as will afford the information required for their said official report; such returns shall be verified by the oath of the officer making them; and any railroad corporation whose returns shall not be made as herein prescribed by the fifteenth day of September, shall be liable to a penalty of one hundred dollars for each and every day after the sixteenth day of September that such returns shall be wilfully delayed or refused.

SEC. 6. The said Commissioners shall hold their office in the capitol or at some other suitable place in the city of Des Moines. They shall receive a salary of three thousand dollars per annum, to be paid as the salaries of other state officers are paid, and shall be provided at the expense of the state with necessary office furniture and stationery, and they shall have authority to appoint a secretary, who shall receive a salary of fifteen hundred dollars per annum.

REPORT OF RAILROAD COMMISSIONERS.

SEC. 7. Said commissioners and secretary shall be sworn to the due and faithful performance of the duties of their respective offices before entering upon the discharge of the same, as prescribed in section 676 of the Code; and no person in the employ of any railroad corporation, or holding stock in any railroad corporation, shall be employed as secretary. Each of said Commissioners shall enter into bonds, with security to be approved by the Executive Council, in the sum of ten thousand dollars, conditioned for the faithful performance of his duties.

SEC. 8. To provide a fund for the payment of the salaries and current expenses of the Board of Commissioners, they shall certify to the Executive Council, on or before the first day of January in each year, the amount necessary to defray the same, which amount shall be divided *pro rata* among the several railway corporations, according to the assessed valuation of their property in the state. The Executive Council shall thereupon certify to the board of supervisors of each county the amount due from the several railway corporations located and operated in said county. And the board of supervisors shall cause the same to be levied and collected as other taxes upon railway corporations, and the county treasurer shall account to the state for the same, as provided by law for other state funds.

SEC. 9. The said Commissioners shall have power, in the discharge of the duties of their office, to examine any of the books, papers or documents of any such corporation, or to examine under oath or otherwise, any officer, director, agent or employe of any such corporation; they are empowered to issue subpoenas and administer oaths in the same manner and with the same power to enforce obedience thereto in the performance of their said duties as belong and pertain to courts of law in this state; and any person who may wilfully obstruct said Commissioners in performance of their duties, or who may refuse to give any information within his possession that may be required by said Commissioners within the line of their duty shall be deemed guilty of a misdemeanor, and shall be liable, on conviction thereof, to a fine not exceeding one thousand dollars, in the discretion of the court, the cost of such subpoenas and investigation to be first paid by the state on the certificate of said Commissioners.

SEC. 10. It shall be the duty of any railroad corporation, when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, and to receive and transport such freight with all reasonable dispatch, and to provide and keep suitable facilities for the receiving and handling the same, at any depot on the line of its road; and also receive and transport in like manner the empty or loaded cars furnished by any connecting road, to be delivered at any station or sta-

tions on the line of its road, to be loaded or discharged, or reloaded and returned to the road so connecting; and for compensation it shall not demand or receive any greater sum than is accepted by it from any other connecting railroad for a similar service.

SEC. 11. No railroad corporation shall charge, demand or receive from any person, company or corporation, for the transportation of persons or property, or for any other service a greater sum than it shall at the same time charge, demand or receive from any other person, company or corporation for a like service, from the same place, or upon like condition and under similar circumstances; and all concessions of rates, drawbacks and contracts for special rates shall be open to and allowed all persons, companies and corporations alike, at the same rate per ton per mile by car load, upon like condition and under similar circumstances, unless by reason of the extra cost of transportation per car load, from a different point, the same would be unreasonable and inequitable; and shall charge no more for transporting freight from any point on its line than a fair and just proportion of the price it charges for the same kind of freight transported from any other point.

SEC. 12. No railroad company shall charge, demand or receive from any person, company or corporation an unreasonable price for the transportation of persons or property, or for the handling or storing of freight, or for the use of its cars or for any privilege or service afforded by it in the transaction of its business as a railroad corporation.

SEC. 13. Any railroad corporation which shall violate any of the provisions of this act, as to extortion or unjust discrimination, shall forfeit for every such offense, to the person, company or corporation aggrieved thereby, three times the actual damage sustained, or overcharges paid by the said party aggrieved, together with the cost of suit and a reasonable attorney's fee to be fixed by the court; and if an appeal be taken from the judgment, or any part thereof, it shall be the duty of the appellate court to include in the judgment an additional reasonable attorney's fee, for services in the appellate court or courts, to be recovered in a civil action thereof. And in all cases where complaint shall be made in accordance with the provisions of section 15 hereinafter provided, that an unreasonable charge is made, the Commissioners shall require a modified cuarge for the service rendered, such as they shall deem to be reasonable, and all cases of a failure to comply with the recommendation of the Commissioners, shall be embodied in the report of the Commissioners to the Legislature, and the same shall apply to any unjust discrimination, extortion or overcharge by said company, or other violation of law.

SEC. 14. Upon the occurrence of any serious accident upon a railroad, which shall result in personal injury or loss of life, the corporation operating the road upon which the ac-

cident occurred shall give immediate notice thereof to the Commissioners, whose duty it shall be, if they deem it necessary, to investigate the same, and promptly report to the Governor the extent of the personal injury or loss of life, and whether the same was the result of the mismanagement or neglect of the corporation on whose line the injury or loss of life occurred. *Provided*, That such report shall not be evidence, or referred to in any case in any court.

SEC. 15. It shall be the duty of said Commissioners, upon the complaint and application of the mayor and alderman of any city, or the mayor and council of any incorporated town, or the trustees of any township, to make an examination of the rate of passenger fare, or freight tariff charged by any railroad company, and of the condition or operation of any railroad, any part of whose location lies within the limits of such city, town or township; and if twenty-five or more legal voters in any city or township shall by petition, in writing, request the mayor and aldermen of such city, or the trustees of such township, to make the said complaint and application, and the mayor and aldermen, or the trustees refuse or decline to comply with the prayer of the petition they shall state the reason for such non-compliance in writing upon the petition, and return the same to the petitioners, and the petitioners may thereupon, within ten days from the date of such refusal and return, present such petition to said Commissioners, and said Commissioners shall, if upon due inquiry and hearing of the petitioners, they think the public good demands the examination, proceed to make it in the same manner as if called upon by the mayor and aldermen of any city, or the trustees of any township. Before proceeding to make such examination in accordance with such application or petition, said Commissioners shall give to the petitioners and the corporation reasonable notice in writing of the time and place of entering upon the same. If upon such an examination it shall appear to said Commissioners that the complaint alleged by the applicants or petitioners is well founded, they shall so adjudge, and shall inform the corporation operating such railroad of their adjudication within ten days, and shall also report their doings to the governor, as provided in the fourth section of this act.

SEC. 16. In the construction of this act, the phrase railroad shall be construed to include all railroads and railways operated by steam, and whether operated by the corporation owning them or by other corporations or otherwise. The phrase railroad corporation shall be construed to mean the corporation which constructs, maintains or operates a railroad operated by steam power.

SEC. 17. Nothing in this act shall be construed to stop or hinder persons or corporations from bringing suit against any railroad company for any violation of any of the laws of this State for the government of railroads.

SEC. 18. All acts or parts of acts inconsistent with this act, are hereby repealed.

SEC. 19. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Approved, March 23, 1878.

Sections Nos. 1, 2 and 7 of Chapter 68 of the Acts of the Fifteenth General Assembly, not repealed, are as follows:

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all railroad corporations organized or doing business in this state, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight, which are herein prescribed. All railroads in this state shall be classified according to the gross amount of their respective annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars (\$4,000) or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars (\$3,000) or any sum in excess thereof less than four thousand dollars (\$4,000). Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars (\$3,000).

SEC. 2. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person, with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents: *Provided*, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children twelve years of age or under, than half the rates above prescribed: *And provided, also*, a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

SEC. 7. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the Governor a statement of its gross receipts on its entire road within this state for the year preceding and ending with the 31st day of December. Said statement shall be sworn to by the president and superintendents of the road in this state, and shall contain a detailed statement of the entire receipts for transporting freight and passengers,

and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing, to a penalty of one hundred dollars per day, for each and every day after such report is due until it is made; to be recovered in an action in the name of the state of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this state as hereinbefore provided, and the Governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. Any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the 4th day of July following such changes. The reports from the railroad corporations of this State for the year 1873, made pursuant to the provisions of section 1280 of the Code, shall determine the classification of each road for the year ending July 3d, 1875.

APPENDIX—PART III.

DIGEST OF DECISIONS.

Dubuque Co. v. Dubuque & Pacific Railroad Co., 4 Greene, 1.

A county has the constitutional right to aid in building a railroad within its limits.

The vote of \$200,000 by Dubuque county to aid Dubuque & Pacific Railroad held regular and legal.

Section 114, Code of 1851, construed: the word road in said section construed to mean railroad. Judge Kinney dissenting.

The State v. Bissell, 4 Gr., 328.

A proposition to the voters of a county to issue bonds for stock in the Lyons Iowa Central Railroad Company, held to be submitted in sufficiently explicit form, when the ballots read "For the Lyons Railroad," or "Against the Lyons Railroad."

The stipulation of such vote being that the bonds should be issued "only in the event of said railroad being constructed and running centrally through the county," it was held the county judge had the right to issue the bonds, on being made satisfied that the road will be built centrally through the county.

Dubuque County v. Dubuque & Pacific Railroad Co., neither affirmed nor overruled. Judge Greene dissenting.

Burlington & Missouri River Railroad Company v. Sater, 1 Clarke, 421.

Plaintiff sought to condemn right-of-way through defendant's lands. The jury assessed damages at one hundred and thirty dollars. Defendant appealed. In district court plaintiff proposed to dismiss their suit, and abandon all claim to the right-of-way. Defendant objected, and the district court sustained the objection. *Held*, that the court below erred, that plaintiff had a right to dismiss the suit upon payment of the costs.

Henry v. The Dubuque & Pacific Railroad Co., 2 Cl., 299.

In condemnation of lands for right-of-way when proceedings are concluded and damages paid, easement in perpetuity is in the railroad company or its assigns, the fee in the owner.

Everything necessary to the enjoyment of the easement belongs to the railroad company, for locating, constructing, and conveniently using and repairing the road and its appurtenances.

In the absence of statutory requirement, railroad companies are not required to fence, and no allowance of value of fence should be made.

The sole ultimate consideration is how the taking of the right-of-way at the time affects the premises in the market.

Witnesses may give their opinion of the value of the premises before and after the taking of the right-of-way.

Kennedy v. Dubuque & Pacific Railroad Co., 2 Cl., 521.

Damages in condemning right-of-way, not allowed for fence.

Taylor v. Burlington & Missouri River Railroad Co., 5 Cl., 114.

The company, defendant, was garnisheed as to moneys due its contractors. The contract authorized withholding money by company's chief engineer to pay laborers, unless satisfactory evidence had been shown to the chief engineer, of the payment. Under such circumstances, it was held defendant could not be garnisheed. A corporation can be garnisheed.

Burlington & Missouri River Railroad Co. v. White, 5 Cl., 409.

By plaintiff's articles of incorporation, stockholders could only be called for twenty-five per centum of subscription in one year, and only ten per centum at one time, and the articles could only be changed by the unanimous consent of the directors, and a change so made and duly recorded, and published as required by sections 678, 679, and 680, Code of 1851, calling for five per cent. a month, held valid.

Baldwin et ux v. The Mississippi & Missouri Railroad Co., 5 Cl., 519.

The defendant corporation has a legal residence in any county in which it operates its road or exercises corporate powers and privileges. Section 1705, Code of 1851, in relation to bringing suits, is permissive, not mandatory.

Clapp v. County of Cedar, 5 Cl., 44.

Dubuque County *v. Dubuque & Pacific Railroad Co.*, 4 G. Greene, 1, and *State v. Bissell*, 4 G. Greene, 328, holding that counties have a right to issue bonds in aid of railroad doubted and criticised but followed.

Sec. 119, Code of 1851, does not require the county judge to give thirty days' notice of the adoption by vote of the people of a proposition for subscribing to the capital stock of a railroad company.

Bonds so issued are negotiable instruments. Judge Wright dissenting.

Dubuque & Pacific Railroad Company v. Crittenden, 5 Cl., 514.

In a right-of-way case, the appeal is taken by filing in district court a claim of appeal and proper bond within thirty days from assessment.

Dubuque & Pacific Railroad Company v. Shivers, 5 Cl., 516.

Appeal in right-of-way case should not be dismissed for want of notice to adverse party within thirty days.

State of Iowa v. Chovin, 7 Cl., 205.

Passengers have a right to remain on cars, while they comply with the reasonable rules and regulations of the company, and if one is

ejected under such circumstances those ejecting him will be criminally liable, and the company answerable for all injuries sustained by him in consequence of such ejection.

State v. Chovin, 7 Cl., 204.

A rule requiring an additional sum from those paying money on the cars to what is charged for tickets at the stations held reasonable. Judge Stockton dissenting.

Borland v. Mississippi & Missouri River Railroad Company, 8 Cl., 149.

A jury for assessment of damages for right-of-way having found a certain sum of money as damages, defendant appealed. Failing to appear and prosecute the appeal in the district court, verdict and judgment of the commissioners was affirmed. Held this was not error.

Richardson & Co. v. Burlington & Missouri River Railroad Co., 8 Cl., 280.

Notice of the commencement of suit cannot be served on a track-master. Venue is properly laid in any county through which the road passes.

Mississippi & Missouri Railroad Company v. Rosseau, 8 Cl., 373.

On appeal from assessment of damages in a right-of-way case, the case must be tried on its merits and not on exceptions.

H. G. Angle & Co. v. The Mississippi & Missouri Railroad Co., 9 Io., 489.

When a common carrier receives goods marked for a destination beyond the terminus of his route, he is presumably bound to carry and deliver them according to the marks.

Burlington & Missouri River Railroad Co. v. Sumamon, 9 Io., 293.

Appeal was taken from assessment of jury fourteen months after filing the appeal bond; *held*, error in the district court to try the cause without notice to appellee.

Stokes et al v. The County of Scott, 10 Io., 166.

The counties of this state have no power to borrow money or subscribe stock to aid in the construction of railroads. Former decisions overruled. Judge Woodward dissenting.

Chief Justice Wright: Such bonds are void either in hands of county officers, the railroad company, or third persons.

Judge Stockton: Their issue may be enjoined, or their transfer by the corporation, but in the hands of *bona fide* holders they must be held valid.

Henry v. Dubuque & Pacific Railroad Company, 10 Io., 540.

Under the constitution of 1857, railroad companies cannot take and use property before compensation is made to the owner; if they attempt to do so, they are liable as trespassers. The owner is not bound to rely on execution on the judgment or an injunction.

Hetherington & Winslow v. Hayden, Sheriff, 11 Io., 336.

A railroad company received some of its own bonds from a debtor,

in payment of the debt, with intention of re-issue; *held*, that the bonds were subject to levy and sale, under an execution against its property. Judge Wright dissenting.

Preston et al. v. Dubuque & Pacific Railroad Company, 11 Io., 15.

Timber standing on lands appropriated for right-of way, belongs to the owner of the land.

B. & M. R. R. Co. v. Spearman and City of Mt. Pleasant, 12 Io., 113.

The depot grounds of a railroad company within city limits are subject to taxes for the improvement of its streets and sidewalks.

Skinner v. Chicago & Rock Island Railroad Co., 12 Io., 192.

A railroad company has the right to require a receipt, showing that goods, when delivered to the owner, were in good condition, and the owner has an equal right to examine the goods to be delivered before executing such receipt. Such examination should be made at the place of delivery and before removal.

Milburn et al. v. The City of Cedar Rapids, and the Chicago, Iowa & Nebraska Railroad Co., 12 Io., 248.

The fee in the streets of cities and towns laid out and platted under the act approved January 25, 1839, and the Code of 1851, vests in the corporation in trust for the public and not in the owners of the lots fronting thereon. Such lot owners have only a right-of-way over the streets.

Railroads constructed over such streets by consent of the council, under authority conferred by the legislature, cannot be considered as public nuisances.

De Camp v. Mississippi & Missouri Railroad Co., 12 Io., 348.

A railroad company is liable for the careless and negligent acts of its agents in the course of the performance of their duty; but is not answerable for their criminal and willful acts.

Faxton v. McCosh, 12 Io., 527.

Under sec. 462, Code of 1851, and sec. 7, chap. 152, laws of 1858, shares of railroad stock held by non-residents are taxable in the state, and such laws are held valid.

Tallman v. Treasurer of Butler county, 12 Io., 531.

Under sec. 462, Code of 1851, lands granted to this state under the act of May 15, 1856, are not subject to taxation as lands while held by the companies, and are taxable only through the shares of the stockholders.

The City of Davenport et al. v. The Mississippi & Missouri Railroad Co., 12 Io., 539.

Under sec. 462, Code of 1851, a mortgage on its depot-grounds, rolling-stock, &c., held by a non-resident, is not taxable in this state.

Alden & Co. v. Carver, 13 Io., 253.

A warehouseman with whom goods carried by a railroad company

are stored may retain possession of the same when so instructed by the company until the back charges thereon are paid.

The State of Iowa ex rel. B. & M. R. R. Co. v. County of Wapello, 13 Io., 389.

The legislature has no power to authorize counties, as such, to become stockholders in railroad companies.

Amsden v. Dubuque & Sioux City Railroad Company, 13 Io., 135.

Defendant was in this case not held bound to carry out the contract of the Dubuque & Pacific Railroad Company.

Mississippi & Missouri Railroad Company v. Byington, 14 Io., 572.

Where a party to a proceeding to assess damages sustained by reason of the construction of a railroad through or over his lands, accepted the amount assessed, it was held that he was not thereafter entitled to appeal. He cannot have the benefit of the adjudication, and afterwards appeal therefrom.

Myers v. County of Johnson, 14 Io., 47; *McMillan et al. v. Boyles et al.*, 14 Io., 107; *Rock v. Wallace, County Judge*, 14 Io., 593.

As to validity of county bonds in aid of railroads, all follow *State of Iowa ex rel. B. & M. R. R. Co. v. County of Wapello*, 13 Io., 388.

State of Iowa ex rel. Lockwood & Scholfield v. Kirkwood, Governor, 14 Io., 163.

Mandamus will not lie to compel the governor to issue certificate to the Cedar Rapids & Missouri River Railroad Company for lands under railroad grant until said company complies with sections 6 and 7 of chapter 37, laws of 1860.

Corse Bros. v. Sanford, 14 Io., 235.

On a motion for execution against a railroad company, with a clause requiring levy upon the private property of one of its stockholders, the judgment is conclusive, and it can only be shown that said judgment has been paid or discharged.

B. & M. R. R. Co. v. Boestler, 15 Io., 555.

Action to recover a subscription on the following condition: Provided the town of Fairfield is made a point on said road, and said road is put under contract in one year from the first day of September, A. D., 1858; provided, also, that said stock is not to be called in faster than five per cent. per month on the whole amount, and no instalment is to be called in on said stock until the whole road from Burlington to Fairfield is put under contract, with conditions to be built within twenty months from the time of letting such contract: *Held*, that the time named and conditions specified were conditions precedent to the right to recover, and that mere silence does not amount to waiver unless such silence is inconsistent with any other intention.

Gelpcke, Winslow & Co. v. Blake, 15 Io., 387; *Jack v. Naber*, 15 Io., 450.

Cotemporaneous parol representations cannot be set up as a defense to an action for a railroad subscription, unless it can be shown the representations were omitted by fraud, accident, or mistake.

Ten Eyck, v. Mayor of Keokuk, 15 Io., 486, *Smith v. Henry County*, 15 Io., 385.

Follow *Stokes v. County of Scott*, 10 Io., 166, as to validity of bonds issued by counties to aid railroads.

Dunham v. Isett, 15 Io., 284.

Property and revenues of a road being mortgaged to secure outstanding bonds, it did not earn enough to pay interest; *held* other creditors could not attach.

Quere : Whether under Chap. 43, Code of 1851, the franchise of a corporation may be pledged by mortgage ?

Chap. 182, laws of 1857, was retroactive, and applied to mortgages and deeds of trust executed before its enactment.

Jones v. The Galena & Chicago Union Railroad Co., 16 Io., 6.

Section 6, Chap. 169, laws 1862, giving double damages, is not inconsistent with section 6, article one, of the constitution.

The City of Davenport v. The Mississippi Railroad Co., 16 Io., 348.

The city of Davenport under sec. 1, art. 5, of its charter, has no power to levy taxes for municipal purposes upon the rolling stock of a railroad company which has its principal place of business and a portion of its road within the corporate limits of said city, such rolling stock being used by the corporation along the line of the road, as well as within the city limits.

The Dubuque & Sioux City Railroad Co. v. the City of Dubuque, 17 Io., 120.

The city of Dubuque had no power, under the corporate charter in force in 1857, to levy taxes upon the property of railroad companies otherwise than through the shares of the stockholders.

McCool v. The Galena & Chicago Union Railroad Co., 17 Io., 461.

Quere : Is a railroad company liable under section 6, chapter 169, of the laws of 1862, for killing a bull unlawfully running at large, even for gross negligence. The point is not decided by court.

Richards v. Des Moines Valley Railroad Co., 18 Io., 259.

Where a railroad company neglects and refuses to pay the compensation adjudged to be due the owner of lands for the right-of-way over the same, it may be restrained by injunction from using such way, following *Henry v. The Dubuque & Pacific Railroad Co.*, 10 Io., 540.

The Burlington & Missouri Railroad Co., v. Hayne, 19 Io., 137.

Lands included in the grants for the construction of railroads in this state, made by the act of Congress of May 15th, 1856, are liable to taxation by the state, after the railroad companies to which they were granted become possessed of the unconditional title in fee, and before they have been alienated by said companies.

Mendell v. The Chicago & Northwestern Railway Co., and Godfrey v. the same, 20 Io., 9.

The "notice of loss" contemplated in section 6, chapter 169, laws of Ninth General Assembly, if it embraces all the essentials of the affida-

vit and is sworn to, accomplishes the double purpose of affidavit and notice. Service of such notice is sufficient if the original is delivered to the party. Where action is brought *against a railroad company* to recover double damages, and necessary evidence for the recovery of the same is erroneously excluded by the court, so that only *actual* damages are recovered, the supreme court, upon reversing the ruling of the court below, will not enter a judgment for double damages.

Porter v. The Chicago & Northwestern Railway Company, 20 Io., 73.

When the petition seeks to make defendant liable as a warehouseman, and the allegation thereof is denied by the answer, such denial does not confer upon the plaintiff the right to recover against the defendant in some other capacity, as in that of a common carrier. *Held*, that instructions, assuming that the defendant was sued as a common carrier were erroneous, following and approving. *Angle v. The Mississippi & Missouri Railroad Company*, 18 Iowa, 555, as to liabilities and duties of common carriers and warehousemen: When a receipt is given by a railroad company for goods before they are actually examined it is *prima facie* evidence only of what it contains; the receiptor is not concluded from showing the actual condition of the property.

Russell v. Hanley, 20 Io., 219.

As to third parties, it is the duty of railroad companies not only to fence their roads, but to keep their gates at private crossings in repair and closed. But where a road is properly fenced, and the company uses the necessary care in keeping it up in good condition, and it is thrown and left down or open by the act of third parties without the fault of the company, the liability for the injury is upon the party thus throwing down or leaving open the fence, and not upon the railroad company.

McAunich v. The Mississippi & Missouri Railroad Company, 20 Io., 338.

Section 7, of chapter 169, of the acts of 1862, entitled "an act in relation to the duties of railroad companies" is not inconsistent with section 29, article 3, of the constitution. The number of citizens affected by a law does not control its validity under section 6, article 1, and section 30, article 3, of the constitution.

No one can recover for an injury of which his own negligence was, in whole or in part, the proximate cause.

Scheckner v. Milwaukee & Prairie Du Chien Railroad Company, et al., 21 Io., 515.

Where it is alleged in a petition that a railroad company is acting wrongfully and illegally, the court will not presume that said company is acting under proper license when the same is not alleged in the pleadings.

Balcom v. The Dubuque & Sioux City Railroad Company, 21 Io., 102.

In an action against a railroad company for damages sustained by

the killing of plaintiff's cattle by running the cars of defendant over them, at a point where the public highways crossed defendant's road; *Held*, That if the cattle were not on the track by the negligence of plaintiff, the test of defendant's liability is whether, at the time of the accident, reasonable and proper care was exercised to avoid the injury.

Evans v. Burlington & Missouri Railroad Company, 21 Io., 374.

The owner of cattle is not rendered liable for trespass by allowing them to go upon a railroad where it is unfenced, at private crossings, or at other places where such right arises by a general use, with the implied assent resulting from the clear knowledge of such use and the failure to object.

The Iowa Homestead Company v. Webster County, 21 Io., 221.

It being conceded by both plaintiff and defendant that a railroad company receiving a grant of lands under the act of Congress of May 15, 1856, and the act of the general assembly of the state of Iowa, of July 14, 1856, has the right to select the lands and obtain certificates for lands situated more than twenty miles west of the completed line of their road, the question is not passed upon in this case. Under said acts the railroad company becomes liable and absolutely entitled to one hundred and twenty sections of the land granted from the completion of twenty miles in the manner in said acts contemplated, the certificates of the governor of the state and from the land department of the general government being necessary only as evidence of a title already existing, and from the completion of such twenty miles the lands to which the company thus becomes entitled are subject to taxation.

The Dubuque & Pacific Railroad Co. v. Webster county et al., 21 Io., 235.

Chapter 45, Revision of 1860, changed and repealed chapter 152, laws of 1858, and under said chapter 45, the property of the railroad company was taxable in the same manner as that of any other company of individuals. The act of April 8, 1862, was not applicable to the assessment of taxes for that year, and it had no application for any year to any taxes assessed upon property other than the track, rolling stock, and necessary buildings. The tax of one per cent. upon the gross earnings provided by section 16 of said act being in lieu only of taxes upon such track, rolling stock, and necessary buildings; all other property should be taxed in the several counties in which it lies like that of individuals. Citing and following *The Iowa Homestead Company v. Webster county et al.*, 21 Io., 221.

Treadway and wife v. The Chicago & Northwestern Railway Co., 21 Io., 351.

The defendant, a corporation organized under the laws of Illinois, and doing business in Iowa, was operating a railroad as the lessees of a domestic corporation. It appeared and filed its petition for a removal of the cause from the district court of the state to the circuit court of the United States, under section 12 of the judiciary act of 1789. *Held*, 1st--That for all jurisdictional purposes as respects the federal courts, the defendant should be regarded as a citizen of Illinois; 2d--That, doing business in this state under the sanction of its laws,

it is liable here; but it has not, by any state legislation, (if such legislation is competent,) been deprived of the right to be regarded as a citizen of Illinois, so far as concerns its right to elect, in cases specified in the judiciary act, to proceed or be proceeded against in the courts of the United States.

Fernow v. Dubuque & Southwestern Railroad Co., 22 Io., 528.

A railroad company is liable for swine killed upon its road that came upon it from the inclosure of their owner through which the right-of-way was granted to the company upon condition that it should fence the road, which it has failed to do. The local regulation in force in a county under section 1545 of the Revision of 1860, prohibiting swine and sheep from running at large and defining what shall be a legal fence, does not apply to a fence along a railroad, and they are clearly liable if the stock pass directly from the owner's inclosure to the unfenced track of the road.

Liddle v. Mt. Pleasant & M. Railroad Co., et al., 23 Io., 378.

A lessee of a railroad company who is in possession of and operating a railroad, does not come within the purview of section 6 chapter 169 of the laws of 1862, making such companies liable for stock injured upon roads operated by them, where they have a right to fence; though lessee might be held liable for stock injured through his own or employe's negligence. And if one or more individuals, without a corporate existence, should build, or run and operate, a road as their own, they would come within the spirit if not the language of the act.

The City of Clinton v. The Cedar Rapids & Missouri River Railroad, 24 Io., p. 455.

By act of March 28, 1860, the act of Congress of June 2, 1864, and its amended articles of incorporation, the defendant is authorized to build a railroad from Lyons, in Clinton county, to intersect the Chicago, Iowa and Nebraska Railroad, in the corporate limits of the city of Clinton.

The act of March 28, 1860, is not repugnant to the requirements of the constitution, article 3, section 30, requiring laws to be general and uniform in their operation throughout the state.

The fee in the streets of a city being in the municipal corporation in trust for the public, the legislature may authorize a railroad to use the streets without the consent of the city, and without compensation. Wright and Beck, J.J.

Same conclusion is arrived at under general right-of-way law. Cole, J.

City would be entitled to damages for such occupation.

McDaniel v. Chicago & Northwestern Railway Co., 24 Io., p. 412.

Defendant in Clinton, Iowa, made shipping contract, to ship cattle from Clinton, Iowa, to Chicago, Illinois, and in terms sought to limit its liability, the contract being entire, and made and to be partly performed in this state; under the law of the state the stipulation limiting liability held void, and defendant held for damages resulting from changing cattle from a car, so owner of cattle could not properly see to their bedding, whereby the cattle got down and were injured.

Puttman v. Halley, 24 Io., 425.

A verbal contract for the conveyance of a right-of-way over lands will be specifically enforced in equity.

Francis v. The Dubuque & Sioux City Railroad Co., 25 Io., 60.

The liability of a railroad company as a common carrier ceases and its responsibility as a warehouseman commences upon the arrival of the goods at their point of destination and their deposit in the warehouse of the company to await the convenience of the consignee.

In this case the goods arrived at 8 P. M., consignee was not there to receive them, and they were accordingly unloaded and placed in the company's warehouse. During the night the warehouse was burned and with it the goods.

A different rule might apply if the goods arrived out of time, and consignee had been active in endeavoring to ascertain the time of their arrival and no notice was given to him by the company when they did arrive.

Spence v. Chicago & Northwestern Railway Co., 25 Io., 139.

Under chapter 169 of the laws of the Ninth General Assembly, defendant is liable for swine killed on its track while running at large at a point where it has a right to and neglects to fence, even though swine are prohibited from running at large by a vote of the legal voters of the county where the injury occurs, unless it be shown that such injury was occasioned by the willful act of the owner or his agent.

Brandt v. The C, R. I. & P. R. R. Co., 26 Io., 114.

In an action against a railroad company for double damages for killing stock under sec. 6, chap. 169, laws of 1862, it is not necessary to plead the fact of the notice and affidavit therein required having been served, in order to make them admissible in evidence on the trial. Such notice may be served on any station agent employed by the road in its management. Proof of service may be established by the return of the sheriff or deputy. It is no defense that an amount nearly as large as the value of the stock, was tendered within thirty days after the killing. *Held*, that the defendant is bound at its peril to tender enough to discharge its liability.

McDonald and wife v. Chicago & N. W. R. R. Co., 26 Io., 124.

There exists a common law duty on the part of railway companies to provide reasonable accommodations at their stations for passengers who are invited and expected to travel on their roads. Railroad companies are bound to keep in a safe condition all portions of their platforms, and approaches thereto, to which the public do or would naturally resort, and all portions of their station-grounds reasonably near to the platforms where passengers or those who have purchased tickets with a view to take passage on their cars would naturally or ordinarily be likely to go.

Hanson v. Vernon, 27 Io., 48.

Chapter 48, acts of 1868, allowing townships, incorporated towns, and cities to aid in construction of railroads, "held unconstitutional." Judge Cole dissents.

Mote v. Chicago & Northwestern Railway Co., 27 Io., 22.

Defendant held liable as a common carrier of baggage for a passenger, until such reasonable time after its arrival at destination, as will enable the passenger to receive and take charge of the same. To determine what is a reasonable time, the customs of the company, the manner of transporting baggage from the station, and all the circumstances should be considered. Duties of warehouseman as to baggage are to exercise common and reasonable diligence. Warehouseman would be liable for theft if not exercising proper care. Interest allowed on value of property from date of loss.

Des Moines Valley Railroad Co. v. Graff et al., 27 Io., 100.

Defendants as a committee took notes to plaintiff, to be void if the trains were not running from Keokuk to Pella on or before a certain date. Plaintiff, by equitable proceeding, sought to compel defendants to make known the names of the obligors. On demurrer to the petition it was held that the defendants acting as trustees could not interpose the defense that the notes were void.

Stewart v. Chicago & Northwestern Railway Co., 27 Io., 283.

Defendant held liable for swine killed on track, even though they were prohibited by local regulation from running at large. Following *Spence v. C. & N. W. Railway*, 25 Io., 139.

Lessee liable as original company would have been. This case distinguished from *Liddle v. Keokuk & Mt. Pleasant and M. R. R. Co.*, 23 Io., 378.

Iowa & Minnesota Railroad Co. v. Perkins, 28 Io., 282.

Action on subscription to capital stock of plaintiff.

At a meeting of citizens, stock was subscribed and a written memorandum as to names and amounts taken. An officer of the company was by the meeting authorized to transcribe them. The transcribed book and subscription list held to be the original.

Unless so specially provided in the terms of subscription, it is not necessary that the full amount of capital stock shall be subscribed before there can be an assessment of stockholders. The subscription in question being for a specific object, the terms of this subscription and not the articles of incorporation govern, the subscription being for money for a specific purpose.

The Mahaska County Railroad Company v. Des Moines Valley Railroad Company, 28 Io., 437.

A railroad company, in consideration of certain franchises, agreed to build or allow but one other depot between certain points;— *Held*, that a coal or water station was not a depot within the meaning of the contract.

At any time before actual construction a railroad company has discretion to change its line.

A corporation had power to transfer its estate, rights, and franchises upon the assent of a majority of its stockholders, measuring by the amount of stock, provided such sale should not be valid till all the debts of the company were paid or arranged. Such transfer, made when the debts were very inconsiderable in amount, and the officers of the com-

pany purchasing were at the time informed upon making inquiry that there were no debts, the purchasers offering and being still ready to pay any such debts held good. The doctrine of *estoppel* applied to such a state of facts.

Hinman v. The Chicago, Rock Island & Pacific Railroad Co., 28 Io., 491.

A railroad company is liable under section 6, chapter 169, Laws of 9th General Assembly, for stock killed upon its track that have escaped there from the inclosure of their owner, through which the road runs, by reason of the company failing to maintain a sufficient fence along its road at that point. When thus on the track of the company's road they are held to be "running at large" within the meaning of the statute.

Barlow v. Chicago, Rock Island & Pacific Railroad Company, 29 Io., 278.

Lewis Barlow and Ruth, his wife, by deed conveyed to the Mississippi & Missouri Railroad Company fifty feet on each side of the center line of the located road of said company—*Held*, not to be a deed in fee and void for uncertainty, but in light of all the circumstances to be a conveyance of right-of-way to which defendant was entitled.

The right-of-way in question was not forfeited or lost by a failure to occupy it for a period of thirteen years growing out of delay in the construction of the road. The rule recognized that mere non-user of an easement of this character acquired by deed, will not operate to defeat or impair the right.

Slatten v. The Des Moines Valley Railroad Company, 29 Io., 149.

The city of Des Moines by ordinance granted the right-of-way to a railroad company over and across certain streets "on the grade of the city or such grade as may be agreed upon": company held limited to the city grade or such other grade as may be agreed upon.

It was ordained by another section of the same ordinance that the right to build and operate a bridge across the Des Moines river was granted to the railroad company provided it was built in five years. It was held that the limitation in the other section as to grade did not apply to the bridge; that the right to build and operate the bridge carried with it the incidental rights necessary to the efficacious enjoyment, including the right to construct the necessary and suitable approaches to said bridge, and that the city council had power to grant such right, and that the railroad company was not liable for consequential damages resulting therefrom to a lot owner in front of whose lot an embankment was thrown up for approach to a bridge.

Greenleaf, Administrator, v. Illinois Central Railroad Co., 29 Io., 14.

Railroad companies must provide their cars with such appliances as are calculated and reasonably necessary to insure the safety of their employees, and if so wanting defendant was properly chargeable with knowledge; if the defect was known to the employe, or might have been so known by the use of ordinary care, he assumes the risk.

The burden of proof is upon the employe to show both the negli-

gence of the company and his own care, but he is not bound to do more than raise a reasonable presumption of negligence on the part of the company. His right to recover for injury received, if he had knowledge of defect, would not be defeated, if at the time he was acting under the immediate orders of a superior.

Spencer v. The Ill. C. R. R. Co., 29 Io., 55.

If plaintiff's own want of care and prudence contributed to the injury, or was, in whole or in part, its proximate cause, he cannot recover.

McDonald v. C. & N. W. R. R. Co., 29 Io., 170.

Duties of railroad companies as to station accommodations and liability for failure, as given in 26 Io., 125, followed and approved.

Swift v. North Missouri R. R. Co., 29 Io., 243.

A railroad company is liable for stock killed on its unfenced track that have escaped there from the inclosure of the owner through which the road passes. Following *Hinman v. C., R. I. & P. R. R. Co.*, p. 491.

Jenkins v. Burlington & Missouri R. R. Co., 29 Io., 255.

Plaintiff conveyed the right of way through his land on condition that defendant should make the village of C— a station. It was made a station, but the depot was located one-quarter of a mile from the town-plat. Held to be a sufficient compliance.

First National Bank of Cedar Rapids v. Hurford & Bro., 29 Io., 579.

An agreement on the part of a railroad company by written proposition upon which subscriptions are obtained is a sufficient consideration therefor. Unauthorized statements made by persons not authorized by the company are no defense against the subscriptions. Where land was to be furnished by the company for passenger and freight depots, machine-shops, etc., no time being fixed for the erection of said buildings, a failure up to the time when suit was brought on the subscriptions would not support the plea of failure of consideration.

The Cedar Rapids & Missouri River Railroad Company v. Woodbury County, et al., 29 Io., 247.

Lands granted to a railroad company which have not been certified or set apart, and which are incapable of identification are not taxable. This case distinguished from 21 Io., 221 and 235.

The Chicago, Rock Island & Pacific Railroad Company v. Hurst, 30 Io., 73.

Where damages for right-of-way are assessed in favor of two persons as joint owners, an appeal cannot be taken by one, without uniting the other therein or making him a party thereto in some way.

Stewart v. The Board of Supervisors of Polk County, 30 Io., p. 9.

Chapter 102, laws of the Thirteenth General Assembly, providing for the taxation of property by townships, incorporated towns and cities, to aid in the construction of railroads is not unconstitutional. It is not a taking of property for private use, nor in violation of the provision that "no person shall be deprived of life, liberty or property without due process of law." Judge Beck dissents.

Cook v. The City of Burlington, 30 Io., p. 94.

A quantity of land of proper width on the bank of the Mississippi river was by act of congress reserved from sale for public use, and was to remain forever for public use as a public highway and for other public uses. *Held*, that the accretions were subject to the same uses, trusts and limitations. Lot owners abutting have rights which a court of equity will protect, restraining a sale for private uses, but a conveyance of right-of-way to a railroad company will not be restrained.

Kesee v. C. & N. W. R. R. Co., 30 Io., 78.

If defendant permits dry grass and other combustible matter to accumulate along its right-of-way it is not negligence *per se*, and it is not liable unless such accumulations were such as would not have been permitted by a cautious or ordinarily prudent man on his own premises, if exposed to the same hazard. If the owner of adjoining land stacks hay near the line of the road and neglects to plow around the stacks, he is guilty of contributory negligence.

Andre v. C. & N. W. R. R. Co., 30 Io., 106.

A highway running parallel with the railroad intersected the road several hundred feet before it crossed the track. *Held*, that the company to protect itself from liability should build its fence to and erect its cattle-guards at the crossing.

Cook v. Illinois Central R. R. Co., 30 Io., 201.

Defendant not held responsible for stock killed or injured on its track, by the wilful act of the engineer in running the train.

McGregor & Sioux City R. R. Co. v. Birdsall, 30 Io., p. 254.

A county treasurer cannot refuse to pay over tax collected for railroad purposes on the ground that the law is unconstitutional, and mandamus will lie to compel him to pay over.

Peterson v. Ferreby, sheriff, 30 Io., 326.

Where damages have been assessed for right-of-way by a sheriff's jury and the company has appealed, the appeal suspends the land owners' right to receive the amount assessed, and deposited, until the appeal is decided, nor is any constitutional right violated, pending the appeal by allowing the railroad company to enter upon the land, the damages having been deposited.

St. Louis & Cedar Rapids Railroad Company v. Eakins, 30 Io., 278.

Plaintiff may recover an installment of a subscription payable without condition, even though it should fail to prove its right to other installments upon conditions.

McNaught v. The Chicago & Northwestern Railroad Co., 30 Io., 335.

To recover double damages for injury to stock on railroad track, as provided in chapt. 169, of laws of 1862, it must have been served with written notice of such injury, accompanied by the original affidavit. Leaving a copy of the affidavit will not be sufficient.

Gaudy v. Chicago & Northwestern Railroad Co., 30 Io., 419.

To make a railroad company liable for fire communicated by sparks from one of its engines, negligence must be shown either directly or by circumstances.

Aylesworth v. Chicago, Rock Island & Pacific Railroad Co., 30 Io., 458.

A railroad company must have knowledge that its fence along its line is out of repair, and have a reasonable time to put it in repair before it can be held under the statute for stock killed on its track.

Soward v. Chicago & Northwestern Railroad Co., 30 Io., 530.

A railroad company is not liable for stock killed on its track under the statute, at a point where it has no right to fence the same, as at a public highway crossing.

Packard v. Illinois Central Railroad Co., 30 Io., 473.

In the absence of negligence, a railroad company is not liable for stock killed on depot grounds. Following 26 Io., p. 549.

Winne v. Illinois Central Railroad Co., 31 Io., 583

Defendant being a common carrier, the burden of proof is upon it to show that the loss was occasioned by the act of God, or the public enemy. The general rule of damages, namely, the difference between the value of the goods as damaged, and their value if delivered in good condition, is not always just and proper, and in case of flour, what it would cost to put it in merchantable condition may be recovered. Delivery of goods to a common carrier implies a promise to pay freights.

Jackson v. Chicago & Northwestern Railroad Co., 31 Io., 176.

Defendant is responsible for damages resulting from fire communicated by its engine, where its servants were negligent, or there was a defect in the engine, or there was a want of the best contrivances for prevention.

Fuller v. Chicago & Northwestern Railroad Co., 31 Io., 187.

Notwithstanding section 2, chapter 169, acts of 1862, requiring railroad companies to post rates of fare and freight, and providing a penalty for failure and for overcharges, plaintiff may recover the amount overcharged and the penalty. If the company designedly omitted to do the thing enjoined by the act, it is liable for the penalty. The aforesaid section is not in violation of the constitution of the United States, and does not infringe on the right of Congress to regulate commerce. Such acts are in the nature of police regulations.

Fuller v. Chicago & Northwestern Railroad Co., 31 Io., 211.

In an action to recover the penalty under section 2, chapter 169, acts of 1862, it is not necessary to prove that the overcharge was wilful on the part of the company. Said section is not in violation of the constitution of the United States, following preceding case.

Dewey v. Chicago & Northwestern Railroad Co., 31 Io., 373.

That bars were down or boards were off the fence along a railroad, through which horses probably came on the track, where they were

run into by cars, throwing the train off the track and killing plaintiff's decedent, does not of itself constitute any ground for the plaintiff's recovery against the company. If the deceased was the conductor and superior officer of the train and directed the acts which resulted in his death, plaintiff is estopped from recovering damages from the company on the ground of negligence on the part of its employes.

Anderson v. The Toledo, Wabash & Western R. Co., 32 Io., 86.

Section 2, chapter 165, acts of Thirteenth General Assembly, does not authorize a recovery from a railroad company by a traveler for delay caused by the mere detention of baggage, but only for such delay as results from *damage* to the baggage and delay caused by institution of suit to recover the same.

Bonnefield, Trustee, v. Bidwell, 32 Io., 149.

The holding of the court in 30 Io., p. 9, that the act of 1870 was constitutional followed as to the act of 186 . Judge Beck dissents.

O'Keefe, Adm'r, v. C., R. I. & P. R. R. Co., 32 Io., 467.

The doctrine of comparative negligence does not prevail in Iowa; the rule of contributory negligence applies.

Noll v. The Dubuque, B & M. R. Co., 32 Io., 66.

Right-of-way is granted for the public use, and the legislature may provide for its transfer to another company upon the failure of the first company to construct the road for a prescribed period, and upon compensation being made to the latter road.

Lemmon v. C. & N. W. R. R. Co., 32 Io., 151.

A railroad company is held only to ordinary and reasonable care and diligence in maintaining and keeping in repair a fence which it has constructed along its line of road.

Comstock v. The Des Moines Valley R. Co., 32 Io., 376.

To recover for stock killed on a passing train, plaintiff must show that the stock was killed or injured at a point where the company had a right to fence, and had failed to do so, and that the company was guilty of negligence in causing the injury. The company is under no obligation to fence its depot and station grounds, but that rule does not apply where it has a switch merely, unless the same is a part of the station grounds, and the burden of proving this is on the company.

Law v. Ill. Central R. Co., 32 Io., 534.

Railroad Company may make a rule that passengers riding in freight cabooses must purchase tickets before entering them, and in enforcing this rule may eject them from the car, but not so as to endanger life and person.

Stewart v. The B. & M. R. R. Co., 32 Io., 561.

Under chapter 169, laws of 1862, a company is absolutely liable for stock killed by trains at a point where it has a right to fence the road and has failed, unless the injury was occasioned by the willful act of the owners, and permitting a bull to run at large is not a willful act on the part of the owner.

The Dunleith & Dubuque Bridge Co v. The City of Dubuque, 32 Io., 427.

The property of railroad companies is not exempt from taxation by cities under chapter 196, acts of Twelfth General Assembly, providing for a tax of one per centum on the gross earnings of all railroads "in lieu of all taxes." Said act is confined to state and county taxes.

Cedar Falls & Minn. R. Co. v. Rich., 33 Io., 113.

Subscription to a railroad company on condition it shall build a depot, and open its road to a point within one mile of the post-office of a certain town: *Held*, that the building of a side-track which was operated as such, and a depot at a point within the distance named was a substantial compliance, although the main track of the road was not, nor the whole of the depot building within the mile, and such distance should be measured in a direct line and not by the nearest traveled route.

Greenleaf, Adm'r., v. Dubuque & Sioux City R. Co., 33 Io., 52.

Question of negligence is a mixed question of law and fact, when the facts are disputed. Following, 29 Iowa, p. 14.

Philo v. Ill. Cen. R. Co., 33 Io., 47.

When an employe of a railroad company is injured in consequence of the negligence of a co-employe, the company will be regarded as "the perpetrator" of the act within the meaning of section 4111 of the Revision. Under such circumstances a right of action accrues to the representatives of the employe killed.

McCummons v. C. & N. W. R. Co., 33 Io., 187.

In an action for damages caused by sparks emitted from the engine of a passing train, negligence will not be presented from the mere fact of injury; the plaintiff must prove negligence.

Stoward v. C. & N. W. R. Co., 33 Io., 386.

Under chapter 169, laws of 1862, a company is not liable for stock killed at a crossing used and traveled by the public as a highway, though the route thus traveled was in fact outside the survey as established by the county authorities.

Marquette v. C. & N. W. R. Co., 33 Io., 562.

A passenger may be removed from the ladies' car to another for improper conduct, if such removal is made in a reasonable and proper manner, and by the employment of only necessary force. That the train was running at the rate of twenty miles per hour is not *per se* negligent or wrongful. The question of fact is one for the jury.

Fleming v. Chicago, D. & M. R. Co., 34 Io., 353.

In assessing right-of-way damages for lots used in a construction business, but separated by streets and alleys, they should be assessed separately and not in bulk, giving the difference in each case between the former and depreciated value. The immediate and not the remote and contingent consequences of the appropriation are to be considered, any results from an unauthorized and unlawful act of the company for which an action would lie are not to be incurred in the assessment.

King v. Iowa Midland R. Co, 34 Io., 458.

In assessing damages for right-of-way, nothing should be allowed for defective construction of the road, nor for a failure of the company to erect cattle-guards.

Ingraham, Kennedy & Day v. The C., R. I. & P. R. Co., 34 Io., 249.

A city may grant a right-of-way to a railroad company along its streets without the consent of adjacent lot owners. The city of Dubuque can authorize a slough of the Mississippi river to be filled up and railroad tracks to be built over or along the same. The preservation of the slough not being required for navigation of the river.

Smith v. C., R. I. & P. R. Co, 34 Io., 96.

Under chapter 169, laws of 1862, a railroad company is not liable for cattle killed on its track, unless the same were running at large at the time of the accident; if while being driven by the owner or his servants, they escape and get on the track the railroad company is not liable under the statute.

Parker v. Dubuque S. W. R. Co., 34 Io., 399.

Defendant must have its engines in charge of men of reasonable skill and judgment, and they must use such skill and judgment in avoiding injury to cattle on the track, having due regard to the safety of passengers and the train.

Smith v. C., R. I. & P. R. Co., 34 Io., 504.

Railroad companies are under no obligation to fence their depot grounds so as to exclude cattle, nor keep watchmen and guards to exclude them.

Artz v. C., R. I. & P. R. Co., 34 Io., 153.

Ringin bell and blowing whistle at crossings not required by our laws, but the absence of statutory requirement will not in all cases excuse the company from doing so, if under all the circumstances their omission would amount to negligence.

Dodge v. Burlington, C. R. & M. R. Co., 34 Io., 276.

Omission to have sign-board at crossing as required by Rev., Sec. 1831, does not create an absolute liability on the part of the company, if the plaintiff, by negligence, contributed to the injury.

Dogget, Adm'r., v. Ill. Cen. R. Co., 34 Io., 384.

Decedent was in employ of company, though not engaged on the train in question. He voluntarily got on the tender to ride, and not in caboose provided for that purpose. The engine broke through a defective bridge, and he was killed. *Held*, plaintiff could not recover; it appearing that if deceased had been in caboose, he would not have been injured.

Fritz v. Milwaukee & St. Paul R. Co., 34 Io., 337.

Railroad companies are liable for swine running at large and killed on track without regard to local regulation of county.

The River R. Co. v. Arnold, 35 Io., 99.

Plaintiff, under contract with defendant to build a railroad, agreed to collect and receive in part payment a township tax, and some personal subscriptions. *Held*, before they can recover from defendant they must show effort and diligence on their part, to collect either from tax or subscription or some excuse for not doing so.

Livingston v. Iowa Midland R. Co., 35 Io., 555.

Defendant contracted in a deed for right-of-way for the construction of a cattle pass, but fixed no definite time. *Held*, defendant had a reasonable time after completion of the road to construct the same.

Peoria & Rock Island Railroad Co., v. Preston, 35 Io., 115.

Articles of incorporation fixed amount of capital stock. No assessment can be made upon a stockholder till the full amount is subscribed, unless a contrary intention appears either expressly or by implication.

Flattes v. The Chicago, Rock Island & Pacific Railroad Co., 35 Io., 191.

In an action for stock killed on station grounds, negligence of company must be shown.

Cleveland v. Chicago & Northwestern Railway Co., 35 Io., 220.

Same doctrine as *Flattes v. Chicago, Rock Island & Pacific Railroad Co.*, just above.

Campbell v. Chicago, Rock Island & Pacific Railroad Co., 35 Io., 33'.

To recover double damages under chap. 169, laws of 1862, a written notice must be served with the *original* affidavit, and not a *copy*.

Plaster v. Illinois Central Railroad Co., 35 Io., 441.

In an action for stock killed on depot grounds, negligence of company must be shown.

Searles v. Milwaukee & St. Paul Railroad Co., 35 Io., 499.

A railroad company is liable for injuries to stock caused by its negligence, where the plaintiff has done nothing to contribute to the injury, save allowing his stock to run at large.

Hougan v. Milwaukee & St. Paul Railroad Co., 35 Io., 558.

The grantee of a right-of-way for railroad purposes has a right to dig a well thereon, even though it may injure a spring upon the grantor's adjacent grounds.

Courtright v. The Cedar Rapids & Missouri River Railroad Co., 35 Io., 386.

The act of Congress of May 15, 1856, authorized the state to dispose of the first 120 sections before any portion of the roads were built; and the Iowa Central Air Line Railroad Company, which was the grantee of the state by act of July 14, 1856, had the same authority. In making its selection of 120 sections, it was not confined to any specific locality, but could select anywhere within a continuous twenty miles. The act of Congress, and the act of the state legislature, were sufficient as a formal conveyance.

Jordan v. Hayne, 36 Io., 9.

Follows 30th Iowa, page 9, and holds the law authorizing taxation in aid of railroads, to be constitutional.

Cook et al., v. City of Burlington et al., 36 Io., 357.

City authorities may convey to a railroad company the same right to occupy streets and public grounds of a city for railroad purposes as it might acquire, by calling into exercise the power of eminent domain.

Cook v. City of Burlington, 30 Io., p. 94, followed as to the right of the city to convey the right-of-way to certain accretions to a street bounded on the Mississippi river.

Deppo v. C., R. I. & P. R. Co., 36 Io., 52.

Under the act of 1862, while its terms should be limited to employes engaged in the hazardous business of operating the road, it would apply to an employe in connection with a dirt train who was injured while loading a train, from the falling of an impending bank. Under the act, the railroad company does not warrant the safety of the employes, but simply guarantees the exercise of ordinary care, and if the course adopted was such as an ordinarily prudent man might have adopted, the plaintiff cannot recover.

Perry v. Dubuque & Southwestern Railroad Co., 36 Io., 102.

A railroad company is required to exercise ordinary diligence in keeping up bars leading to its right-of-way, and failing therein, it is liable. The plaintiff must show this failure.

Hamilton v. Des Moines Valley Railroad Co., 36 Io., 31.

In an action by an employe for injuries, the company is held to the exercise of ordinary care on the part of its employes. It is not held to extraordinary care. A custom of doing a neglectful act will be no excuse for the company, but if plaintiff contributed to the injury, he cannot recover.

Garrett v. Chicago & Northwestern Railway Co., 36 Io., 121.

The mere fact that the fire originated from sparks emitted by defendant's engine, does not make a *prima facie* case. Some circumstances must be shown constituting negligence.

Mulligan v. Ill. Cen. R. Co., 36 Io., 181.

The acceptance of goods marked for a point beyond the terminus, implies an agreement to transport and deliver at that point, but the company may, by express agreement, limit its liability to the termination of its own road.

Chicago, Newton & Southwestern Railroad Co. v. The Mayor and Trustees of the Incorporated Town of Newton, 36 Io., 299.

A railroad company has the right, under the Revision, section 1321, subject to proper equitable and police regulations, to pass over a street in a city without the consent of the city authorities, and without previous payment to the city of the damages occasioned by such occupation.

Stephens v. The D. & St. P. R. Co., 36 Io., 327.

Where two railroad companies operate the same track, one as owner, the other as lessee, each is liable only for the stock killed by its own train, the road being unfenced.

Fraudsen v. C., R. I. & P. R. Co., 36 Io., 372.

The bare fact that an employe is directed by his superior to do a dangerous act, would not of itself justify disobedience, hence obedience by an employe under such circumstances is not of itself negligence, while he is paid for assuming such risk. Yet if the danger was occasioned by the prior negligence of his co-employes, or their negligence caused the injury, he may recover. A section hand held to be an employe included in the terms of the statute.

Henderson v. St. L., K. C. & N. R. Co., 36 Io., 387.

Under chapter 169, laws of 1862, to recover double damages for injury to stock, it is not necessary that the plaintiff himself should make the affidavit. Any one cognizant of the facts may do so.

Jackson v. C & N. W. R. Co., 36 Io., 453.

Failure to give any signals at a highway crossing does not in itself establish negligence or liability on the part of the company. The jury are to judge from all the facts and circumstances whether the injury was the result of negligence on the part of defendant's servants.

Muldowney v. Illinois Central R. Co., 36 Io., 462.

In its duty to employes, a railroad company must exercise reasonable and ordinary care to provide safe and suitable machinery, and the employes have the right to presume that such care has been exercised, hence he can only be held to have waived a defect, when he has had knowledge of it.

Davis & Co. v. Dumont et al., 37 Io., p. 47.

Fraudulent representations of the plaintiff, or of parties privy to them, by which subscriptions to a railroad company were obtained, will defeat an action to recover them.

Brooks v. Davenport & St. Paul R. Co. *Babcock v. Davenport & St. Paul R. Co.*, 37 Io., 99.

Measure of damages in assessing right-of-way is difference between value of land immediately before and immediately after the appropriation for right-of-way, without considering benefits to result from the construction of the road, and disregarding prospective damage by reason of building and operating the road.

Gray v. B. & M. R. Co., 37 Io., 119.

A conveyance of right-of-way over premises, with a proviso that the company should construct adequate crossings over the road, was accepted; the obligation to construct crossings could not be evaded by a condemnation of the right-of-way under the law. The house of the owner being separated from the highway, heavy gates without hinges, to be slid back and carried around, held not an adequate crossing. He is entitled to an open crossing without gates.

Allender v. C., R. I. & P. R. R. Co., 27 Io., 264.

To constitute the relation of passenger, it is not absolutely necessary to purchase a ticket, or to enter the car. Any circumstances which show an intention on the part of the plaintiff to become, and of defendant to receive him as a passenger, are sufficient.

Carlin v. C., R. I. & P. R. Co., 37 Io., 316.

The doctrine of contributory negligence re-asserted. The burden is on the plaintiff of showing defendant's negligence, and his own reasonable care.

Clary v. Iowa Midland R. Co., 37 Io., 344.

Under chapter 169, laws of 1862, two roads, one owning and operating, and the other leasing and operating the track, are each responsible for stock killed or injured by its own trains. This rule would not be changed by reason of the fact that the lessor had the right to fix the time table, and the lessees operated their trains subordinate thereto, the lessor being bound to keep up repairs and fences.

Courtwright v. Strickler, 37 Io., 382.

Subscription was made to a railroad company on condition it should construct its railroad to a depot within three-quarters of a mile of the corporate limits of the town of C., and for the amount subscribed defendant was to receive certificates of stock. Subsequently he surrendered his certificate upon condition the company should construct its road through D. to C. Held, the company on completion of its road must locate a depot within the limits named in original contract, and measurement should be in a straight line from corporate limits to the depot, without regard to buildings or improvements in the town.

Courtwright v. Deeds, 37 Io., 503.

A right of action on a subscription to be paid as soon as the cars shall run to B. on a completed road from W., will not be defeated by the fact that the company building the road does not own the stock by which it is operated.

Willoughby v. C. & N. W. R. Co., 37 Io., 432.

In action to recover for injuries received while crossing the track, plaintiff must show the injury, that he was without fault, that defendant was negligent, and that such negligence caused the injury.

Hillard v. The C. & N. W. R. Co., 37 Io., 442.

For recovery for injuries to stock by fences out of repair, it must appear that defendant had actual or implied knowledge that it was out of repair, and a reasonable time thereafter to put it in repair.

Ryan v. Farga, and B. & M. R. R. Co., 37 Io., 78.

Under the act authorizing taxation of towns, cities and townships for railroad purposes, the decision of the township trustees, that the petition required had been signed by one-third the resident tax-payers, cannot be assailed collaterally. Any erroneous decision on that question can only be reached by writ of error, *certiorari*, or other direct proceeding provided by law. Until so set aside, their finding and determination is conclusive.

Iowa Falls & Sioux City Railway Co., v. Cherokee County, 37 Io., 482.

Lands granted to this company by sec. 4, act of the General Assembly, approved, April 7, 1868, did not become the property of the company and taxable as such, until the construction and completion of its road in accordance with the terms of the act. Patents issued by the Governor to such company show conclusively that the lands described therein were earned, and *prima facie* their date is the date when they were earned.

Cobb, Blasdel & Co., v. Ill. Cen. R. R. Co., 38 Io., 601.

Tenders by different persons acting as agents of the plaintiff's at different times and places, of separate lots of grain for transportation, all making the quantity the company refused to transport, may be served on in one cause, constituting one cause of action. Rule as to damage in such case given

Severin v. Cole and The B., C. R. & M. Ry Co., 38 Io., 463.

A mortgagee of real estate is such an owner as to be entitled to notice of proceedings to condemn a right-of-way over the land, and such proceedings against the mortgagor without notice to him, will not defeat his paramount title.

Green v. Milwaukee & St. Paul R. R. Co., 37 Io., 100.

Baggage may be left at a railway station without notice to the defendant or its agent, by defendant's assent, and that assent may be inferred from defendant's course of business or custom.

German v. Chicago Northwestern R. Co., 38 Io., 127.

Full liabilities of a common carrier do not attach to a railroad company in the transportation of live stock; they are held to exercise ordinary care, nor can they relieve themselves from such requirement by special stipulations, when made under circumstances which show no consideration for such agreement on the part of the shippers.

Chicago & S. W. R. Co., v. N. W. Union Packet Co., 38 Io., 377.

Bill of lading stipulates for delivering of the cargo upon payment of the freight and charges, and the vessel having sunk, the carrier paid for the recovery of the cargo. *Held*, the carrier had a lien for the salvage paid.

Sandham v. C R., I. & P. R. Co., 38 Io., 88.

Defendant may not diminish the speed of its train to avoid injury to stock, if thereby it increases the danger to passengers. There is no such thing as a reasonable increase of danger to passengers.

Correll v. B., C. R. & M. R. Co., 38 Io., 120.

Running in a city at a prohibited rate of speed, is negligence, *per se*. A person crossing a track in such city may rightfully presume that the ordinance will be observed.

Latty v. The B., C. R. & M. R. Co., 38 Io., 250.

The public convenience, and not its practicability, must determine the duty of a railroad to fence or otherwise. The failure to keep a

watchman at a station passed without stopping, and running at a rate of more than six miles per hour past such station are not negligence, *per se*, though circumstances to be considered.

Patterson v. B. & M. R. R. Co., 38 Io., 279.

Plaintiff must show that decedent did not, by his own negligence, contribute to his death.

Artz v. C., R. I. & P. R. Co., 38 Io., 293.

It is error to tell the jury that plaintiff must recover if defendant was negligent, and plaintiff's own carelessness did not materially contribute to his injury.

Cole v. C. & N. W. R. Co., 36 Io., 311.

To recover under the statute for stock killed, the original affidavit, and not a copy must be left with defendant; following 30 Io., 336.

Black v. B., C. R. & M. R. Co., 38 Io., 515.

Rights of a traveler and railway equal at a highway crossing, but a traveler approaching must yield to a train drawing near.

Smith v. Chicago, Clinton & Dubuque R. Co., 38 Io., 518.

Sec. 3, chap. 169, laws of 1862, requires cattle guards where the road passes through fences, whether boundary fences or fences dividing fields of the same owner. Where one loses crops by reason of failure of defendant to make cattle guards, the measure of damages is the value of the crops matured, less the expense of fitting them for market from the time of injury, deducting the value of the crops saved. The owner is not bound to extraordinary care in such case to save his crops, and may recover a reasonable compensation for labor necessarily expended in trying to save his crops from destruction. Having applied to different persons connected with the railroad, and been led to expect the erection of cattle guards, he was justified in putting in his crops.

Murphy v. C., R. I. & P. R. Co., 38 Io., 530.

Ordinary diligence can be fixed by no unalterable rule. The doctrine of contributory negligence re-asserted. License to the public to walk on track may be inferred from long use without objection by the company. (Judge Beck dissents.) A walker on the track is not held to such increased care as though the company were not held to the use of its road in a manner consistent with his safety. (Judge Beck dissents.)

Nelson v. C., R. I. & P. R. Co., 38 Io., 564.

Plaintiff must show reasonable care on his part, but this may be inferred from the circumstances, without being directly shown.

Deppe v. C., R. I. & P. R. Co., 38 Io., 592.

An employe was hurt by a large body of earth falling from a bank at the foot of which he was working. Those in charge of the work were negligent, it being the duty of the workman in charge to examine and see if there was danger. (Judge Cole dissents.) Plaintiff was justified in relying upon inspection of his superiors at all points of danger. The injury disabled him for life and caused great bodily suffering. \$9,000 held not an excessive verdict. (Judge Cole dissents.)

Ingram, Kennedy & Day v. C. D. & M. R. Co., 38 Io., 669.

Prior to the Code of 1873, railroad companies had a right to construct their roads subject to equitable control, upon the streets of cities and unincorporated towns. Following 24 Io., 455; 36 Io., 299, where such road is built upon the street in pursuance of an ordinance, the repeal of the ordinance would not render the railroad a nuisance. The city by agreement can grant the same rights, that could be acquired by condemnation of the right-of-way under the law.

Montgomery County v. B. & M. R. Co., 38 Io., 208.

The act of the Commissioner of the General Land Office in certifying lands granted as swamp land under the act of Congress, dated September 28, 1850, is void, and in contravention of the vested rights of the counties.

The City of Dubuque v. Ill. Cen. R. Co., 39 Io., 56.

Chapter 26, Section 9, Laws of 1872, releasing railroads from the payment of taxes already levied, impairs a valid contract, and is unconstitutional and void.

The Iowa Railroad Land Co. v. Woodbury Co., 39 Io., 172.

The property of a railroad company situated within the limits of a city, is not released from liability by Sec. 9, Chap. 26, Laws of 1872, the same being in conflict with Article 8, Sec 2, of the Constitution of the State. Following 38 Io., 533, 39 Io., 56.

Gates v. B. & M. R. R. Co., 39 Io., 45.

It is not error to tell the jury that the negligence of plaintiff must have contributed *directly* to the injury in order to excuse defendant. A failure to give signals, when safety requires it, held negligent.

Walter v. C., D. & M. R. Co., 39 Io., 33.

Doctrine of contributory negligence discussed as to this case. Deceased was sixty years of age, in reasonable health, and of industrious habits. A verdict of \$4,500 held not excessive.

Henderson v. C., R I. & P. R. Co., 39 Io., 220.

At a private crossing the company is held to the exercise of ordinary diligence and care to keep the gates closed.

Rose v. D. V. R Co., 39 Io., 246.

A railroad company or common carrier, cannot in Iowa restrict, limit, or avoid its common law liability for negligence. Section 1307 of the Code declares the companies liable for *all* damages caused by negligence of their agents or employes. This applied equally to servants and passengers. Payment of fare is not necessary to constitute the relation of passenger. One riding on a free pass, without a written stipulation signed by himself releasing the company from all liability for injury to his person or property while using the same is protected and the company is liable for an injury causing his death.

Hibbs v. The C. & S. W. R. Co. et al, 39 Io., 340.

A land owner agreed in writing to give a right-of-way over his premises, to a railroad company upon a certain condition. This agreement was placed in the hands of a third party not an agent of the com-

pany. He returned it to the land owner, after the company had failed to comply with the conditions. These facts did not entitle the company to right-of-way over the premises without compensation therefor. If the company appropriates the right-of-way without proceedings to condemn or agreement, it is a trespasser, and the company or its lessee, may be enjoined from operating its road, till it pays the damages awarded.

Payne v. C. R. I. & P. R. Co., 39 Io., 523.

One guilty of negligence at a highway crossing cannot recover for an injury to which his negligence contributed, even though the defendant was negligent in not having erected and kept a sign at the crossing, and the negligence of plaintiff's driver will defeat his recovery.

Muldowney v. Ill. Central R. Co., 39 Io., 615.

A brakeman tried to couple cars in motion, and was warned by the bystanders of his danger; this was held to be contributory negligence. An employe who knows, or could with ordinary diligence know, of defects in cars or machinery, and continues to use the same, waives all right to recover for injury resulting therefrom.

Mohr & Smith v. C. & N. W. R. Co., 40 Io., 579.

Liability of a railroad company as a common carrier ends, and its liability as a warehouseman begins, when the goods arrive at their destination, and are deposited in the company's warehouse to await the convenience of the consignee, and in the absence of proof that the failure to give notice of their arrival caused their loss, the carrier is not liable as a warehouseman therefor.

Edson v. The Central R. Co., 40 Io., 47.

Question being as to injury to stock, a high rate of speed, and a failure to blow the whistle, or ring the bell, are circumstances which may be shown to establish negligence. If defendant could with ordinary care have avoided the injury, it is responsible.

McKonkey v. The C., B. & Q. R. R. Co., 40 Io., 205.

In the absence of law, no given rate of speed is, *per se*, negligence.

Schneir v. The C., R. I. & P. R. Co., 40 Io., 337.

In an action for injury to stock, plaintiff must not only prove the injury, but want of ordinary care on the part of defendant.

Way v. Ill. Cen. R. R. Co., 40 Io., 341.

An employe who knows, or by exercise of ordinary care could know, of defects in the machinery about which he is employed, cannot maintain an action for injuries resulting therefrom, if he continues in the employment without objection. Following 39 Io., 315.

Berry v. Central Railroad of Iowa, 40 Io., 564.

Facts of the case considered with reference to the doctrine of contributory negligence.

Sherman v. C. & N. W. R. Co., 40 Io., 45.

A thousand-mile ticket was, by its terms, good only for a certain time. Its use a number of times after the time named would not estop

the company from taking it up and ejecting the passenger from the train upon his refusal to pay fare.

Davis v. C., R. I. & P. R. Co., 40 Io., 292.

In an action to recover for injuries to stock, by reason of the defective condition of the company's fences, it must appear that defendant knew of the defect, and had a reasonable time after such knowledge to repair the same. Following 30 Io., 459.

Schoutz v. Evans, 40 Io., 139.

Township clerk filed with county auditor all the record proceedings as to the tax, and his certificate that the election was a substantial compliance with the law. A change of location will not defeat collection of tax, when its location was not a condition in the vote.

I. F. & S. C. R. Co. v. Plymouth Co., 40 Io., 609.

Patents issued from Governor to this company in July, 1871. In the absence of fraudulent concealment upon the part of the company, to prevent their earlier issuance. *Held*, they were not taxable for the year 1871.

Green v. Milwaukee & St. Paul R. Co., 41 Io., 410.

Where plaintiff, the evening before taking the train, left her baggage properly marked with the station agent according to the custom of passengers going on the morning train, and such baggage was taken and locked up in defendant's baggage-room, it was held that this was an acceptance by the carrier. Whether or not a custom existed, is a question of fact for the jury.

Applegate v. B. & S. W. R. Co., 41 Io., 214.

A bond was given for a right-of-way for a railroad "as it shall be laid out." It was held that evidence was inadmissible to show that the contract contemplated a line already established at the time the bond was executed.

The Iowa Northern Cen. R. Co. v. Blikenes, 41 Io., 267.

Subscription to a railroad company stipulated that the money should be paid in five per cent. installments so long as the work should be in actual progress, and if the company named should fail to construct the road, then the amount named should be paid to any other road which would grade and tie a road between the points designated. *Held*, the grading and tying were not conditions precedent to the payment of the subscription.

The C. R. & St. P. R. Co. v. Spofford, 41 Io., 292.

An agreement to pay a railroad company a sum of money to locate its line along and near a public highway, instead of on a line already surveyed, is not against public policy, and will be enforced.

Walters v. C., R. I. & P. R. Co., 41 Io., 71.

Substantial damages may be allowed and recovered in a suit against a railroad company for the death of an infant, even though based on the probabilities of the accumulation of an estate, after the infant has reached the age of twenty-one years. The Carlisle tables are properly admissible to show the expectancy of life.

Daniels v. C. I. & N. R. Co., et al., 41 Io., 193.

A railroad company without proceedings to condemn appropriated and used a right-of-way. In a proceeding which it instituted afterwards to perfect its title and assess damages, the rule of compensation was held to be the value of the land taken at the time of its appropriation, with interest from the date of taking.

McCormic v. C., R. I. & P. R. Co., 41 Io., 193.

Where a railroad fence along its line has been destroyed, or become out of repair, it is held to be reasonable diligence in rebuilding or repairing the same.

Rodeinacher v. The Mil. & St. P. R. Co., 41 Io., 297.

It will not be presumed that injuries by fire to fence and timber a mile from the railway were considered in estimating damages for right-of way. The service of a written notice is not necessary to the validity of a claim for damages for losses by fire.

Porter v. The C., R. I. & P. R. Co., 41 Io., 358.

A railroad company is not liable for an assault committed by its employes upon a citizen who is not a passenger on a train, or bearing any relation to the company. The fact that the owner of land permitted a railroad company to enter upon it and construct its road, does not estop him from maintaining an action of ejectment against it, but execution for possession should not issue until a reasonable time had been granted the company to pay the assessed damages, and interest thereon at six per cent. from date of assessment.

Schroeder v. The C., R. I. & P. R. Co., 41 Io., 344.

Section 1307 of the Code, as to employes of the roads applies only to accidents growing out of the use and operation of the road.

McCarthy v. The C., R. I. & P. R. Co., 41 Io., 432.

A passenger not having procured a ticket before entering the train, handed the conductor a ten dollar bill to pay his fair, which was six dollars and twenty cents. In making the change the conductor paid him five dollars too much which the passenger refused to rectify. When he had rode as far as the payment entitled him to ride, he was ordered to leave the train and did so. *Held*, that he was not liable to damages for expulsion from the train.

Warren v. The K. & D. M. R. Co., 41 Io., 484.

An owner of land agreed to erect, and keep in repair fences between his property and the road. Neither he nor his tenants can recover for injuries to stock on account of defects in the fence, but the company is not released from liability to other than the owners, but it may in turn look to the land owner for reimbursement.

The M. & St. P. R. Co. v. The County of Kossuth, 41 Io., 57.

Chapter 26, Laws of Fourteenth General Assembly directed that the assessment for the year 1872 should be made in July. *Held*, the road tax was collectible though too late for extending the tax as formally required by law. Where the duty of extending the tax does not in terms devolve on any one else, the Clerk of the Board of Supervisors should perform that duty.

The B. & M. R. Co. v. Palmer, 42 Io., 220.

Subscription notes were put in the hands of W., with instructions to turn over, when a certain right-of-way had been secured and the plaintiff was then to enter into a contract for the extension of its line upon specified conditions and that it would not locate a depot on such extension within seven miles of "V." Held, W. was authorized to deliver over the notes, and a failure on the part of the defendant to make a contract as to the location of the depot will be no defence to an action on the note.

Allison v. The C. & N. W. R. Co., 42 Io., 274.

A champertous contract between plaintiff and his attorney as to damages, will not abate the action.

Benton v. C. R., 42 Io., 192.

In an action for injuries at a highway crossing, plaintiff must show reasonable care on his part, and negligence on the part of the employees of the company.

Lang v. The Holiday Creek R. Co., 42 Io., 677.

Facts of the case considered with reference to the doctrine of contributory negligence.

Farley v. C., R. I. & P. R. Co., 42 Io., 234.

Every railroad company must construct crossings at public highways, and is liable for injuries resulting from neglect of their duty.

Finch v. Central Railroad, 42 Io., 304.

When a company through negligence, injures stock, it is its duty to take reasonable care of it, and failing to do so, the owner may recover a reasonable compensation for care bestowed on stock so injured.

Kuhn v. The C., R. I. & P. R. Co., 42 Io., 420.

That the owner of stock permits it to run at large near a dangerous crossing does not constitute negligence. Overruling *Gribble vs. Sioux City*, 28th Iowa, 390.

Boven v. The B. & S. W. R. Co., 42 Io., 346.

Even though at the time its road is leased, defendant cannot escape liability for injuries done while the road is being operated in its corporate name, sections 1,278 and 1,307 making lessees liable to the same extent as the corporations themselves, provided merely a cumulative remedy and do not release the corporations.

Hine v. The K. & D. M. R. Co., 42 Io., 636.

A railway company has the right, subject to proper equitable control, and police regulations, to lay its track in the street of a city, without the consent of the city authorities, and such right is not conditioned upon the previous payment of damages.

Hahn v. C., O. & St. Jo. R. Co., 43 Io., 333.

An appeal from the assessment of the right-of-way damages, may be taken by serving notice on the opposite party, or his attorney.

Brush v. The S. A. & D. R. Co., 43 Io., 554.

A contract limiting defendant's liability as a common carrier is void under sec. 308 of the Code, even though the shipper received special rates and a pass on the road.

Treadway v. The S. C. & St. P. R. Co., 43 Io., 527.

The law imposing double damages on railroads for stock injured, by reason of a failure to fence where they have a right to do so, is not in contravention of the fourteenth amendment to the constitution of the United States, guaranteeing to all the equal protection of the laws.

Steele v. Central Railroad, 43 Io., 109.

W agreed to pay defendant fifteen hundred dollars, if within a specified time it should have completed its road to West Union, and have done one-half the grading between that place and the point of intersection with the M. & St. P. R'y. *Held*, the company had not complied with the contract by doing the grading, while it failed to construct its road to West Union.

Smith et al. v. The C. R. & M. R. Co., 43 Io., 239.

Plaintiffs and defendant agreed to labor together to obtain a grant of land for constructing a road from A to the Missouri river. The defendant constructed a road from C to the Missouri river, and plaintiffs became subrogated to rights of a company which had constructed from A to C. Defendant obtained a grant of land, but no part of it was for constructing a road from A to C. *Held*, plaintiffs were not entitled to any part of the grant.

First National Bank v. Davis, 43 Io., 424.

A construction company organized for the purpose of furnishing materials for use, building and equipping railroads, is a railway corporation within the meaning of the Statute exempting the stockholders from liability beyond the amount of their stock.

Williams v. Central Railroad Co., 43 Io., 396.

A brakeman sought to couple cars; failing to do so, instead of stepping out he moved on and sought to couple them while in motion, and his foot was caught in a frog, and he suffered injuries. *Held*, that the failure of the defendant to furnish cars which coupled readily, was not the proximate cause of the injury.

Belair v. C. & N. W. Railroad Co., 43 Io., 662.

Whether a brakeman in coupling cars is negligent in standing facing the draw-bar, is a question of fact for the jury.

Park v. C. S. W. Railroad Co., et al., 43 Io. 636.

A railroad company laid its track across the public highway leading to plaintiff's place of business so as to divert travel and diminish his business. *Held*, he could recover therefor.

Stodhill v. C., B. & Q. Railroad Co., 43 Io., 26.

Defendant has no right by virtue of procuring the right-of-way, to divert a stream of water from its natural channel.

Gear v. The C., C. & D. Railroad Co., 43 Io., 83.

In estimating damages for right-of-way, the obstruction of a highway is not a proper item for consideration. If a railroad company obstructs a highway, it may be indicted therefor.

Hammond v. C. & N. W. Railroad Co., 43 Io., 168.

The words, "running at large" in the law defining the liabilities of railroads for injuring stock, is simply that they are not under the control of the owner.

Tyson v. The K. & D. M. Railroad Co., 43 Io., 208.

Plaintiff maintained the fence and gates as a private crossing; defendant was justified thereby in assuming that he preferred an open crossing.

Allender v. C., R. I. & P. R. Co., 43 Io., 276.

Due care and proper directions as to the mode of entering trains is required of railroad companies.

McKnight v. The I. & M. Railway Construction Co., 43 Io., 406.

A construction company running trains loaded with gravel, is operating a railway within the meaning of the statute as to injuries incurred by negligence of company employees.

Ruppert v. The C. O. & St. Jo. R. Co., 43 Io., 490.

In assessing damages for right-of-way, if the land is held by tenants in common, damages should be awarded separately, if such interest can be ascertained. A settlement with one of the owners does not deprive the others of the right of appeal. A partition of the premises pending the appeal does not dismiss it. The right-of-way is acquired when the damages assessed are paid to the sheriff.

Stark v. S. C. & P. R. Co., 43 Io., 501.

A railroad company is not bound to locate its track in the center of the one hundred feet allowed for right-of-way.

Tredway v. The S. C. & P. R. Co., 43 Io., 527.

A railroad company is liable for injuries to stock, even though it has fenced one side of its road.

Henderson v. The C. R. & P. R. Co., 43 Io., 621.

A land-owner by forcibly opening the gates at a crossing, sufficiently indicates his wish that the company shall comply with section 1329 of the Code. From the facts in the case it was held he had clearly shown his intent to have a crossing as required by law.

Belair v. The C. & N. W. R. Co., 43 Io., 620.

Action against defendant for negligence in keeping its cars in repair. Plaintiff must show by a preponderance of evidence that he was not negligent, and did not know of the defect. He is chargeable with knowledge of a patent defect, but actual knowledge on his part of a latent defect must be shown. If he knew of defect, and called the attention of defendant to it, and was assured it would be remedied in a reasonable time, he could not be held to have waived his rights by continuing in

the service such reasonable time. What would be a reasonable time, is a question for the jury.

The C. & S. W. R. Co., v. Heard, 44 Io., 358.

Plaintiff commenced an equitable action to compel defendant to a specific performance of an agreement to convey a certain right-of-way. A plea in abatement that an action at law was pending against plaintiff for damages for appropriation of the right-of-way was held to be bad.

McCoy v. K. & D. M. R. Co., 44 Io., 424.

The ordinary responsibility of a common carrier attaches for a cause of damage not connected with the conduct, character, or propensities of the animal injured. A contract limiting carrier's liability is in conflict with section 1308 of the Code. Burden of proof is upon a common carrier to establish the facts which relieve him from liability.

O'Rourke v. The C., B. & Q. R. Co., 44 Io., 526.

If a common carrier receives for transportation, goods directed to a point which has no existence, it becomes liable as such carrier, but it was not bound to undertake their transportation. When the plaintiff's negligence is known to defendant, he is, in such a case as this, liable, notwithstanding the contributory negligence of plaintiff.

The County of Wapello v. B. & M. R. R. Co., 44 Io., 585.

Plaintiff voted \$100,000 for stock of defendant, payable in bonds. The articles of incorporation of defendant, provided for a collection of installments by suit, or a forfeiture of the stock, or its sale at auction. The by-laws provided for stock-certificates if desired or payment of first installment, and a credit of the amount of the installments paid thereon. It was the habit of the defendant to give receipts for subsequent installments paid, and paid-up certificates when all payments were made. The plaintiff issued \$30,000 in bonds, and refused to issue any more. Afterwards it brought an action to compel defendant to issue stock-certificates for \$30,000. *Held*, the contract was an entirety, that paid-up certificates could only issue when all installments had been paid; that the burden of proving a different agreement rested on the plaintiff, and could not be established from an understanding of plaintiff's agent, nor from a statement of one of defendant's officers, nor from a recital in the bonds received from the county. An adjudication that counties had no right to become subscribers to stock of railroads, relieves county from further liability. The plaintiff's right to recover the bonds or their value accrued at the date of such adjudication, and would be barred in five years from that date.

Cadle v. The Muscatine Western Railroad Co., 44 Io., 11.

Action by an adjacent lot owner for damages for negligently and improperly constructing defendant's line on a street. The measure of damages held to be the difference between the value of the property as constructed and its value with the time properly constructed.

Williamson v. The City of Keokuk, 44 Io., 89.

The act amending the charter of the City of Keokuk, approved, January 22, 1853, did not confer power to subscribe for the capital stock of a railroad. Bonds issued without authority are not legalized by

chapter 258, Acts of 1857. Municipal bonds issued without authority are void, even in the hands of an innocent purchaser.

Cooper v. Central Railroad of Iowa, 44 Io., 134.

A railroad company is bound to use reasonable precaution for the safety of its employes, but is not held to extraordinary care. A fireman on an engine is held to be under the control of his immediate superior, the engineer.

Payne v. C. R. I. & P. R. Co., 44 Io., 236.

Under the Revision a failure to put up a sign-board, did not render a railroad company liable for injuries received at a crossing. Plaintiff was required to show his own care to recover. The law in force at the time the injury was received must govern. A subsequent statute will not apply to the case at bar.

Artz v. C. R. I. & P. R. Co., 44 Io., 284.

Unusual speed is not *per se* negligence, but is a circumstance to be considered in determining the question.

Donald v. St. Louis, K. C. & N. R. Co., 44 Io., 157.

Two adjacent land owners inclosed their lands in common. Afterwards, and after the railroad was constructed and operated, they erected a division fence and notified the railroad company to erect cattle guards, which it failed to do. *Held*, that the defendant was liable for injury done to the crop by cattle entering from the railway, and that the actual value of the crop destroyed was the measure of damages.

Young v. St. L., K. C. & N. R. R. Co., 44 Io., 172.

Under section 1289, the liabilities of a railroad company attach when the want of a fence, in connection with the acts of the company's agents proximately caused the injury.

McKinley v. C. & N. W. R. Co., 44 Io., 314.

Defendant was held liable for the malicious and criminal acts of its servants, in executing what they supposed to be the orders of the superior. Mental anguish from the character of the assault, an element of damage, even where exemplary damages do not lie. Plaintiff sought to enter ladies' car, and was ejected with great force, receiving severe bodily injury. In such case a verdict of \$12,000 was reduced to \$7,000.

Irish v. The B. & S. W. R. Co., 44 Io., 380.

Pending an appeal from assessment of right-of-way damages, plaintiff and defendant agreed upon a sum for which judgment should be entered in the circuit court, with stay of execution or other proceedings to collect judgment, for two years. It was held this was not a sale of the right-of-way, and did not confer authority to enter possession, and if not paid in two years an injunction would lie restraining defendant from use of the right-of-way; and a stipulation in the agreement that judgment should draw interest, would not work an estoppel on the plaintiff.

Van Gilder v. C. & N. W. R. Co., 44 Io., 548.

Plaintiff left his trunks for storage over night with defendant's freight agent, intending next day to take them to passenger depot and check them, and in the mean time they were lost, and defendant was held as a warehouseman, and being a gratuitous bailee was held only for gross negligence.

Robb v. A., K. & D. M. R. Co., 44 Io., 440.

A jury was summoned by sheriff to assess damages on a tract of land for right-of-way, and the same day the jury assessed damages for several tracts of land belonging to several owners. Directing the jury to pass from one tract of land to the other, did not amount to a distinct summons, and sheriff was entitled to charge for but one summons.

The C., D. & M. R. Co. v. Schewe, 45 Io., 79.

Subscription to a railroad company payable if at a time specified the road should be constructed and a train running to "within one mile" of a post-office. The road was built within the time, a depot located within one mile of the post-office, and on the day named a train ran to a point within two hundred yards of the depot. *Held*, to be a substantial compliance with the conditions of the subscription.

Morris v. The C., B. & Q. R. Co., 45 Io., 29.

In an action for damages for personal injuries the amount to be allowed for loss of power to earn money, and for pain and anguish, rests in the discretion of the jury. Plaintiff's negligence will not avail as against acts done after discovery of his negligence which could have been avoided by reasonable care.

Fry v. Dubuque & Southwestern R. Co., 45 Io., 416.

In an action for personal injuries, future physical suffering which will, with reasonable certainty, result from the injury, is a proper element of damages.

Parson v. Milwaukee & St. Paul R. Co., 45 Io., 497.

A railway company is liable only for gross negligence or willful injury done to an animal straying upon its track, when the animal is one prohibited from running at large, and it is so at large by the sufferance of the owner.

Murphy v. C., R. I. & P. R. Co., 45 Io., 661.

In an action by an administrator, for causing the death of the decedent, plaintiff must prove that decedent was not guilty of negligence.

Holbert v. St. L., K. C. & N. R. Co., 45 Io., 23.

A foreign corporation has no power to acquire or possess land for right-of-way in this State; it is not a proper party to a legal proceeding for the assessment of damages for right-of-way, and may be enjoined from using a right-of-way till it makes compensation.

Campbell v. The C., R. I. & P. R. Co., 45 Io., 76.

Running a hand-car over the track when a train is past due, even though more than ordinary damage is thereby incurred, is not *per se* negligence.

The City of Council Bluffs v. The K. C., St. Jo. & C. B. R. Co., 45 Io., 338.

The term "transfer" in section 1310 of the Code, refers to the act of removing freight, passengers and express matter, and is intended to cover transfers of loaded cars, as well as transfers of their contents. Sections 1310—1316 of the Code, are in conflict with the acts of Congress, approved July 1, 1862, and June 18, 1866, and cannot therefore, be enforced. Any regulation of the transportation of goods from one State to another, operates as a regulation of commerce and a statute prescribing such a regulation is unconstitutional and void. As a railway company has a right to occupy the streets of a city with its track without the consent of the city, it cannot by ordinance, impose conditions of occupancy, which are binding on the railroad company.

Frith v. The City of Dubuque and The C., D. & M. R. Co., 45 Io., 406.

The fact that the city has granted to a railway the right to lay its track on one of the streets, does not deprive an adjacent lot owner of the right to recover any *special* damage resulting to him by reason of such track. He may recover such *special* damage from the time the street was obstructed till the commencement of the action, but the city which granted the right to the railway company is not liable to the lot owner.

Monahan v. The K. & B. M. R. Co., 45 Io., 523.

Under section 1289 of the Code, railway companies are liable for all stock killed on depot grounds, by trains running at a greater rate than eight miles an hour, but the liability of a company for stock killed just outside of depot grounds, is not affected by the fact that its train was running faster than eight miles an hour.

O'Neil v. The K. & D. M. R. Co., 45 Io., 546.

An employe of a railroad company who voluntarily leaves his post, and goes to another part of the train where the exposure is greater, is guilty of negligence, contributing to the injury, and cannot recover therefor.

Paine v. The C., R. I. & P. R. Co., 45 Io., 569.

A conductor threatened to eject a passenger for not paying an additional sum demanded by reason of his not having purchased a ticket. *Held*, that the mere threat did not entitle the plaintiff to punitive damage. In the absence of malice or wantonness on the part of the conductor, he would only be entitled to recover the excess charged and interest.

McMillan v. B. & M. R. Co., 46 Io., 231.

An infant is not held to the same degree of care as an adult; it is held bound to exercise for its protection such care only as a person of its age and discretion would naturally use.

Locke v. The S. C. & P. R. Co., 46 Io., 109.

Plaintiff's negligence must have contributed directly to the injury. Knowledge of the condition of a bridge by employes whose duty it was to keep it in repair either actual or implied, would fasten negli-

gence on the defendant. A railway company is held only to the exercise of ordinary care as to its employees.

Kucheman & Hincke v. The C., C. & D. Ry Co., 46 Io., 366.

Where an adjacent lot owner owns the fee of the streets he is entitled to damages for its occupation by a railway company, to be assessed under the law. He is not limited to the value of the land taken, but may also recover the damages which result proximately from the use for which it is taken, but is entitled only to damages for the use of his own land which extends to the center of the street.

Davis v. The C. & N. W. R. Co., 46 Io., 389.

The laying down of an additional track in a street already occupied, does not of itself constitute a nuisance and entitle an adjacent lot owner to damages.

Potter v. The C., R. I. & P. R. Co., 46 Io., 399.

The law rendering railway companies liable for injuries to employees from negligence of co-employees, is confined in its operation to those engaged in operating the road.

Mann v. The S. C. & P. R. Co., 46 Io., 437.

Decedent was killed by the falling of a train of cars through a bridge on defendant's track, on which train decedent was employed. A piece of piling of a part of the bridge which did not go down at the time of the accident, was not admissible evidence to show that bridge was decayed and unsound, but *was* admissible to show that the caps or timbers resting on the piling were not bolted thereto.

The C., D. & M. R. Co. v. Olmestead, et al., 46 Io., 316.

Mandamus will not lie to compel the board of supervisors to levy a tax voted to aid in the construction of a railroad.

APPENDIX—PART IV.

CIRCULARS ISSUED BY BOARD.

CIRCULAR NO. 1.

To.....

Under the provisions of section No. 3 and eleventh article of section No. 4, of chapter No. 77 of the Acts of the Seventeenth General Assembly of Iowa, approved March 23, 1878,

You are hereby required to furnish the Railroad Commissioners, at their office, at the Capitol in Des Moines, on or before the 10th day of May, 1878, a profile of your road, made on profile paper (would prefer it on a scale of four hundred feet to the inch horizontally, and thirty feet to the inch vertically).

On this profile the board requires :

1st. The grades in full, the elevations, and rate of ascent or descent per one hundred feet.

2d. The curvatures in degrees or parts thereof, per one hundred feet, and the length of curve marked wherever it occurs.

3d. The contemplated changes or reduction of grades, either dotted in, or in different colored ink.

4th. The names of stations and length of sidings, with the amount of double track, marked on the profile where it occurs ; also, the parts of the line where steel rail is in use.

5th. The bridges, culverts and waterways, with description of the same, the material of which they are constructed, with spans and total openings of each, and the area of waterways through structure, and the numbers by which they are known by the company.

6th. The names of the streams crossed, marked on the profile where they occur ; where masonry is built, the material that forms the foundations.

7th. Annual reports of the road from the beginning of construction, if practicable.

8th. Map of line of road through the State as far as built.

Would prefer the profile made in sections of about fifty miles each, and marked 1, 2, etc., from the terminus.

J. S. CAMERON, *Secretary.*

CIRCULAR NO. 2.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
Des Moines, June 6, 1878.

.....

1st. The Board of Railroad Commissioners call attention to the liability of accident arising from the neglect of railway companies to fill the angles of frogs, guard rails, and switches, so as to prevent the possibility of the boot-heels of employes and others, about the depots and crossings, from being caught in them, in switching cars. A few of the companies have taken the precaution to fit blocks of wood into the angles which expose employes to this danger, and the commissioners are of the opinion that all the roads should adopt some such precaution.

2d. In view of the recent accidents involving loss of property by cars running off the track on trestles and bridges, the Board would suggest the propriety of investigating the expediency of putting inside, or guard rails, extending on to the approaches, particularly of bridges that are crossed at a high rate of speed.

Respectfully,

J. S. CAMERON,
Sec. Board R. R. Commissioners.

CIRCULAR NO. 3.

OFFICE OF
BOARD OF RAILROAD COMMISSIONERS, }
Des Moines, Iowa, September 11, 1878.

.....

Your attention is called to the requirements of sec. 14 of chapter 77, of the acts of the Seventeenth General Assembly, which reads as follows:

SEC. 14. Upon the occurrence of any serious accident upon a railroad, which shall result in personal injury or loss of life, the corporation operating the road upon which the accident occurred shall give immediate notice thereof to the Commissioners, whose duty it shall be, if they deem it necessary, to investigate the same, and promptly report to the governor the extent of the personal injury or loss of life, and whether the same was the result of the mismanagement or neglect of the corporation on whose line the injury or loss of life occurred. *Provided*, That such report shall not be evidence, or referred to in any case in any court.

You are respectfully requested to forward reports to us under said section, at the earliest possible moment after the occurrence of any accident.

By order of Commissioners.

J. S. CAMERON, *Secretary.*

ERRATA.

- Page 16—For “is manifest,” 8th line from bottom of Decision, read “if manifested.”
- Page 16—Omit “and which,” 6th line from bottom of Decision.
- Page 25—For “three,” end of 9th line from bottom, read “one and one-half”
- Page 39—For “\$4,405,051.41,” 3d line of table, read “\$4,415,051.41.”
- Page 48—For “on through business,” 3d line of last paragraph, read “from local business.”
- Page 52—For “eleven,” 9th line from top, read “fourteen.”
- Page 56—For “Joseph Nimms,” 10th line from top, read “Joseph Nimmo.”
- Page 60—After the word “up,” 8th line from top, insert “to.”
- Page 92—The figures as to the last five railroads (narrow gauge) were transposed; they should read as follows:

NARROW-GAUGE.							
Burlington & Northwestern.....	19.80	.....00	19.80	1.00	20.80	.....	19.80 2.00
Crooked Creek Railway & Coal Co.	8.00	.....	8.00	1.50	9.50	.....	8.00 2.00
Des Moines & Minneapolis.....	56.73	.....00	56.73	3.85	60.58	.....	56.73 3.00
Iowa Eastern.....	19.1090	19.10	1.80	20.70	19.10 3.00
Waukon & Mississippi.....	23.60	---.00	23.00	.50	23.50	23.00 3.00

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be carefully documented to ensure the integrity of the financial data. This includes recording dates, amounts, and the nature of the transactions.

The second part of the document outlines the procedures for reconciling the accounts. It states that the accounts should be reconciled at the end of each month to identify any discrepancies. This process involves comparing the internal records with the bank statements and ensuring that they match.

The third part of the document describes the methods for analyzing the financial data. It suggests that the data should be analyzed on a regular basis to identify trends and patterns. This can help in making informed decisions about the future of the organization.

The fourth part of the document discusses the importance of transparency in financial reporting. It states that all financial information should be clearly and honestly reported to the stakeholders. This helps in building trust and ensuring that the organization is operating in a responsible manner.

The fifth part of the document outlines the responsibilities of the financial team. It states that the team should be responsible for maintaining the records, reconciling the accounts, and analyzing the data. They should also be responsible for ensuring that the financial reporting is accurate and transparent.

The sixth part of the document discusses the importance of staying up-to-date with the latest financial regulations. It states that the financial team should regularly review the regulations to ensure that the organization is in compliance. This helps in avoiding any legal issues and ensures that the organization is operating in a responsible manner.

The seventh part of the document outlines the procedures for handling any financial issues that may arise. It states that the financial team should be responsible for identifying the issues, investigating the causes, and implementing the necessary corrective actions. This helps in preventing any future issues and ensures that the organization is operating in a responsible manner.

The eighth part of the document discusses the importance of maintaining a good relationship with the financial institutions. It states that the financial team should regularly communicate with the banks and other financial institutions to ensure that the organization's financial needs are met. This helps in ensuring that the organization has access to the funds it needs to operate.

The ninth part of the document outlines the procedures for managing the financial risks. It states that the financial team should be responsible for identifying the risks, assessing the potential impact, and implementing the necessary risk management strategies. This helps in minimizing the potential losses and ensures that the organization is operating in a responsible manner.

The tenth part of the document discusses the importance of maintaining a good reputation in the financial market. It states that the financial team should be responsible for ensuring that the organization's financial performance is transparent and that it is in compliance with the regulations. This helps in building a good reputation and ensures that the organization is operating in a responsible manner.